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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4830

03/11/2024 Authored by Gomez
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; requiring the commissioner of revenue to
1.3 establish a direct free filing system for individual income tax returns; transferring
1.4 money; proposing coding for new law in Minnesota Statutes, chapter 289A.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. [289A.081] DIRECT FREE FILING OF INDIVIDUAL RETURNS.

1.7 (a) The commissioner must establish an electronic filing system through which taxpayers
1.8 may directly file an electronic individual income tax return free of charge. The commissioner
1.9 may contract with a software vendor to develop the filing system required under this section,
1.10 but the vendor must not offer paid tax preparation services for Minnesota individual income
1.11 taxpayers for tax years that the system is active, and the filing system must be made available
1.12 on the Department of Revenue website.

1.13 (b) To the extent feasible, the commissioner must coordinate the state filing system
1.14 under this section with federal direct file options.

1.15 (c) The filing system developed under this section must be made available as follows:

1.16 (1) no later than for taxable years beginning after December 31, 2024, the commissioner
1.17 must make available a pilot version of the system developed under this section to a subset
1.18 of individual income tax filers; and

1.19 (2) no later than for taxable years beginning after December 31, 2026, the commissioner
1.20 must make the filing system available for all individual income tax returns.

1.21 EFFECTIVE DATE. This section is effective the day following final enactment.

2.1 Sec. 2. **TRANSFER; DIRECT FREE FILING SYSTEM.**

2.2 \$..... in fiscal year 2025 is transferred from the general fund to the tax filing  
2.3 modernization account created by Laws 2023, chapter 64, article 15, section 24, in the  
2.4 special revenue fund. This is a onetime transfer.