



**S.F. No. 305, as introduced - 87th Legislative Session (2011-2012) [11-0909]**

2.1 filers of their right to designate that a portion of their tax or refund be paid into the  
2.2 multiple sclerosis research and assistance account. The sum of the amounts designated  
2.3 to be paid shall be credited to the multiple sclerosis research and assistance account. An  
2.4 amount to pay the personnel and administrative costs to administer the checkoff under  
2.5 this section and section 290.434 is appropriated annually to the commissioner from the  
2.6 multiple sclerosis research and assistance account. All interest earned on money accrued,  
2.7 gifts to the program, contributions to the program, and reimbursements of expenditures in  
2.8 the multiple sclerosis research and assistance account shall be credited to the account by  
2.9 the commissioner of management and budget.

2.10 The state pledges and agrees with all contributors to the multiple sclerosis research  
2.11 and assistance account to use the funds contributed to the account, after deduction for  
2.12 administrative and personnel costs of administering the checkoff, to make grants to the  
2.13 Minnesota chapter of the National Multiple Sclerosis Society. The amount in the account  
2.14 after the annual appropriation for personnel and administrative costs is appropriated  
2.15 annually to the commissioner of revenue, who must use the appropriation to make a grant  
2.16 to the Minnesota chapter of the National Multiple Sclerosis Society, for use in conducting  
2.17 research into multiple sclerosis and providing programs, services, and financial assistance  
2.18 to Minnesotans with multiple sclerosis.

2.19 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.20 December 31, 2010.

2.21 **Sec. 3. [290.434] CORPORATE MULTIPLE SCLEROSIS CHECKOFF.**

2.22 A corporation that files an income tax return may designate on its original return that  
2.23 \$1 or more shall be added to the tax or deducted from the refund that would otherwise  
2.24 be payable by or to that corporation and paid into the multiple sclerosis research and  
2.25 assistance account established by section 290.433. The commissioner of revenue shall, on  
2.26 the corporate tax return, notify filers of their right to designate that a portion of their tax  
2.27 return be paid into the multiple sclerosis research and assistance account.

2.28 The state pledges and agrees with all corporate contributors to the multiple sclerosis  
2.29 research and assistance account to use the funds contributed to the account, after deduction  
2.30 for administrative and personnel costs of administering the checkoff, to make grants to the  
2.31 Minnesota chapter of the National Multiple Sclerosis Society.

2.32 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.33 December 31, 2010.