

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 1405

(SENATE AUTHORS: REST and Koran)

DATE	D-PG	OFFICIAL STATUS
02/08/2023	739	Introduction and first reading Referred to Elections
03/23/2023	2273	Author added Koran
03/27/2023	2530	Comm report: To pass and re-referred to Taxes See HF1938

1.1 A bill for an act

1.2 relating to elections; increasing the maximum refund permitted by the political

1.3 contribution refund program; amending Minnesota Statutes 2022, section 290.06,

1.4 subdivision 23.

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

1.6 Section 1. Minnesota Statutes 2022, section 290.06, subdivision 23, is amended to read:

1.7 Subd. 23. **Refund of contributions to political parties and candidates.** (a) A taxpayer

1.8 may claim a refund equal to the amount of the taxpayer's contributions made in the calendar

1.9 year to candidates and to a political party. The maximum refund for an individual must not

1.10 exceed ~~\$50~~ \$100 and for a married couple, filing jointly, must not exceed ~~\$100~~ \$200. A

1.11 refund of a contribution is allowed only if the taxpayer files a form required by the

1.12 commissioner and attaches to the form a copy of an official refund receipt form issued by

1.13 the candidate or party and signed by the candidate, the treasurer of the candidate's principal

1.14 campaign committee, or the chair or treasurer of the party unit, after the contribution was

1.15 received. The receipt forms must be numbered, and the data on the receipt that are not public

1.16 must be made available to the campaign finance and public disclosure board upon its request.

1.17 A claim must be filed with the commissioner no sooner than January 1 of the calendar year

1.18 in which the contribution was made and no later than April 15 of the calendar year following

1.19 the calendar year in which the contribution was made. A taxpayer may file only one claim

1.20 per calendar year. Amounts paid by the commissioner after June 15 of the calendar year

1.21 following the calendar year in which the contribution was made must include interest at the

1.22 rate specified in section 270C.405.

2.1 (b) No refund is allowed under this subdivision for a contribution to a candidate unless
2.2 the candidate:

2.3 (1) has signed an agreement to limit campaign expenditures as provided in section
2.4 10A.322;

2.5 (2) is seeking an office for which voluntary spending limits are specified in section
2.6 10A.25; and

2.7 (3) has designated a principal campaign committee.

2.8 This subdivision does not limit the campaign expenditures of a candidate who does not
2.9 sign an agreement but accepts a contribution for which the contributor improperly claims
2.10 a refund.

2.11 (c) For purposes of this subdivision, "political party" means a major political party as
2.12 defined in section 200.02, subdivision 7, or a minor political party qualifying for inclusion
2.13 on the income tax or property tax refund form under section 10A.31, subdivision 3a.

2.14 A "major party" or "minor party" includes the aggregate of that party's organization
2.15 within each house of the legislature, the state party organization, and the party organization
2.16 within congressional districts, counties, legislative districts, municipalities, and precincts.

2.17 "Candidate" means a candidate as defined in section 10A.01, subdivision 10, except a
2.18 candidate for judicial office.

2.19 "Contribution" means a gift of money.

2.20 (d) The commissioner shall make copies of the form available to the public and candidates
2.21 upon request.

2.22 (e) The following data collected or maintained by the commissioner under this subdivision
2.23 are private: the identities of individuals claiming a refund, the identities of candidates to
2.24 whom those individuals have made contributions, and the amount of each contribution.

2.25 (f) The commissioner shall report to the campaign finance and public disclosure board
2.26 by each August 1 a summary showing the total number and aggregate amount of political
2.27 contribution refunds made on behalf of each candidate and each political party. These data
2.28 are public.

2.29 (g) The amount necessary to pay claims for the refund provided in this section is
2.30 appropriated from the general fund to the commissioner of revenue.

3.1 (h) For a taxpayer who files a claim for refund via the Internet or other electronic means,
3.2 the commissioner may accept the number on the official receipt as documentation that a
3.3 contribution was made rather than the actual receipt as required by paragraph (a).

3.4 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2023, and
3.5 applies to refunds for contributions made in calendar year 2023 and thereafter.