

**270C.21 TAXPAYER ASSISTANCE GRANTS.**

Subdivision 1. **Taxpayer assistance.** When the commissioner awards grants to eligible organizations to coordinate, facilitate, encourage, and aid in the provision of taxpayer assistance services, the commissioner must provide public notice of the grants in a timely manner so that the grant process is completed and grants are awarded by October 1, in order for recipient eligible organizations to adequately plan expenditures for the filing season. At the time the commissioner provides public notice, the commissioner must also notify eligible organizations that received grants in the previous biennium.

Subd. 2. **Eligible organization.** "Eligible organization" means an organization that meets the definition of eligible organization provided in section 7526A(e)(2)(B) of the Internal Revenue Code.

**History:** 2007 c 148 art 2 s 49; 1Sp2021 c 12 art 2 s 18