

289A.081 DIRECT FREE FILING OF INDIVIDUAL RETURNS.

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

(b) To the extent feasible, the commissioner must coordinate the state filing system under this section with any federal filing systems established for free filing of federal tax returns.

(c) The commissioner must make the system required under this section available for taxable years beginning after December 31, 2026. At a minimum, the system must allow taxpayers to claim:

- (1) the marriage penalty credit under section 290.0675;
- (2) the education credit under section 290.0674;
- (3) the child and working family credits under sections 290.0661 and 290.0671;
- (4) the dependent care credit under section 290.067;
- (5) the student loan credit under section 290.0682; and
- (6) the renter's credit under section 290.0693.

(d) The commissioner may establish an electronic filing system through which individual taxpayers may file a federal income tax return for free.

History: 2026 c 128 art 2 s 10