

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 4

- 02/06/2025 Authored by Johnson, W.; Niska; Schultz; Duran; Perryman and others
The bill was read for the first time and referred to the Committee on Taxes
- 02/27/2025 Adoption of Report: Amended and re-referred to the Committee on Rules and Legislative Administration
- 03/06/2025 Adoption of Report: Re-referred to the Committee on Ways and Means

1.1 A bill for an act

1.2 relating to taxation; proposing an amendment to the Minnesota Constitution by

1.3 adding a section to article X; requiring that a portion of a projected budget surplus

1.4 be returned to state taxpayers.

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

1.6 Section 1. CONSTITUTIONAL AMENDMENT PROPOSED.

1.7 An amendment to the Minnesota Constitution is proposed to the people. If the amendment

1.8 is adopted, a section shall be added to article X, to read:

1.9 Sec. 9. The Minnesota tax relief account is established in the state treasury. Money in

1.10 the account shall be appropriated in each biennium by law for the purposes of returning

1.11 excess tax collections to the property and income taxpayers of this state through refunds,

1.12 which shall not be taxable under the laws of this state, or to offset the cost to the state general

1.13 fund for onetime tax reductions. No appropriations or offsets for tax reductions shall be

1.14 made for any amount that exceeds a property or income taxpayer's liability for tax. The

1.15 account shall be funded by depositing in the account the amount of projected revenues in

1.16 the general fund that exceeds 105 percent of projected expenditures, as determined in one

1.17 of the two most recent forecasts for the general fund, as the legislature may determine, for

1.18 a fiscal biennium beginning July 1 in an odd-numbered calendar year in which the legislature

1.19 is currently seated in regular session.

1.20 Sec. 2. SUBMISSION TO VOTERS.

1.21 The proposed amendment must be submitted to the people at the 2026 general election.

1.22 The question submitted must be:

2.1 "Shall the Minnesota Constitution be amended to create a Minnesota tax relief account
 2.2 funded by the amount of projected revenues that exceed 105 percent of projected
 2.3 expenditures, that the legislature must use to refund or reduce state taxes?

2.4 Yes

2.5 No "