

Subject Taxpayer Receipt

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Overview

The bill requires Minnesota Management and Budget to establish an interactive, web-based taxpayer receipt. The website would allow the public to enter an income amount, and receive an estimate of the amount of taxes they paid, and the corresponding amounts devoted to various state budget categories. The bill additionally requires the Department of Revenue to allow taxpayers to request information about the receipt on their individual income tax form.

Summary

Section	Description
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| 1 | Taxpayer receipt establishment.
Requires Minnesota Management and Budget (MMB) to publish and annually update an interactive taxpayer receipt on its website. The receipt would describe the share of state general fund expenditures represented by major expenditure categories, as well as the approximate allocation of motor vehicle fuels taxes among transportation expenditures. Based on the user's income, the website must estimate the amount of income, sales, alcohol, tobacco, and motor vehicle fuels taxes paid by the user. The bill additionally requires the receipt to display select data on performance goals and outcomes. |
| 2 | Taxpayer receipt notice.
Requires the Department of Revenue to include on the individual income tax forms the option to elect to receive information about the taxpayer receipt. |
| 3 | Taxpayer receipt appropriation.
Appropriates \$100,000 in fiscal year 2024 to MMB to develop the taxpayer receipt. The base for the appropriation is \$47,000 in future years. |