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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 4

02/06/2025 Authored by Johnson, W., and Niska
The bill was read for the first time and referred to the Committee on Taxes

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 tax reductions. No appropriations or offsets for tax reductions shall be made for
1.14 any amount that exceeds a property or income taxpayer's liability for tax. The account shall
1.15 be funded by depositing in the account the amount of projected revenues in the general fund
1.16 that exceeds 105 percent of projected expenditures, as determined in the last biennial budget
1.17 forecast for the general fund in the most recently completed calendar year.

1.18 Sec. 2. SUBMISSION TO VOTERS.

1.19 The proposed amendment must be submitted to the people at the 2026 general election.
1.20 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 expenditures, that
 2.3 the legislature must use to refund or reduce state taxes?"

2.4 Yes

2.5 No "