

1.1 ..... moves to amend H.F. No. 73 as follows:

1.2 Page 1, after line 4, insert:

1.3 "Section 1. Minnesota Statutes 2024, section 10A.02, subdivision 11b, is amended to read:

1.4 Subd. 11b. **Data privacy related to electronic reporting system.** (a) The board may  
1.5 develop and maintain systems to enable treasurers to enter and store electronic records  
1.6 online for the purpose of complying with this chapter. Data entered into such systems by  
1.7 treasurers or their authorized agents is not government data under chapter 13 and may not  
1.8 be accessed or used by the board for any purpose without the treasurer's written consent.  
1.9 Data from such systems that has been submitted to the board as a filed report is government  
1.10 data under chapter 13.

1.11 (b) For purposes of administering the refund under section 290.06, subdivision 23, the  
1.12 board may access or use the following data entered and stored in an electronic reporting  
1.13 system and share the data with the commissioner of revenue: (1) the amount of the  
1.14 contribution; (2) the name and address of the contributor; (3) any unique identifier for the  
1.15 contribution; (4) the name and campaign identification number of the party or candidate  
1.16 that received the contribution; and (5) the date on which the contribution was received. Data  
1.17 accessed, used, or maintained by the board under this paragraph are classified as nonpublic  
1.18 data, as defined in section 13.02, subdivision 9, and private data on individuals, as defined  
1.19 in section 13.02, subdivision 12.

1.20 **EFFECTIVE DATE.** This section is effective January 1, 2027.

1.21 Sec. 2. Minnesota Statutes 2024, section 10A.322, subdivision 4, is amended to read:

1.22 Subd. 4. **Refund ~~receipt forms~~ receipts; penalty.** (a) The board must make available  
1.23 to a political party on request and to any candidate for whom an agreement under this section

is effective, ~~a supply of official refund receipt forms~~ receipts in an electronic format that state in boldface type that:

(1) a contributor who is given a receipt ~~form~~ is eligible to claim a refund as provided in section 290.06, subdivision 23; and

(2) if the contribution is to a candidate, that the candidate has signed an agreement to limit campaign expenditures as provided in this section.

~~The forms must provide duplicate copies of the receipt to be attached to the contributor's claim.~~ An official refund receipt must only be issued for a contribution of \$10 or more. Each receipt must be in an electronic format and include a unique receipt validation number that allows the commissioner of revenue to verify the information on the receipt with the Campaign Finance Board. A political party or candidate may provide a printed copy of the electronic receipt to the contributor.

(b) Once each business day, the board must provide the commissioner of revenue a receipt validation report. For each contribution reported to the board since the previous report, the report must include:

(1) the date and amount of the contribution;

(2) the name and address of the contributor;

(3) the name and campaign identification number of the party or candidate that received the contribution; and

(4) the receipt validation number assigned to the contribution.

~~(b) (c)~~ (c) The willful issuance of an official refund receipt ~~form or a facsimile of one~~ to any of the candidate's contributors by a candidate or treasurer of a candidate who did not sign an agreement under this section is subject to a civil penalty of up to \$3,000 imposed by the board.

~~(e) (d)~~ (d) The willful issuance of an official refund receipt ~~form or a facsimile~~ to an individual not eligible to claim a refund under section 290.06, subdivision 23, is subject to a civil penalty of up to \$3,000 imposed by the board.

~~(d) (e)~~ (e) A violation of paragraph ~~(b) (c)~~ or ~~(e) (d)~~ is a misdemeanor.

(f) A receipt validation report and a receipt validation number prepared pursuant to this section are classified as nonpublic data, as defined in section 13.02, subdivision 9, and private data on individuals, as defined in section 13.02, subdivision 12.

3.1 **EFFECTIVE DATE.** This section is effective for contributions made after December  
3.2 31, 2026.

3.3 Sec. 3. Minnesota Statutes 2024, section 290.06, subdivision 23, is amended to read:

3.4 Subd. 23. **Refund of contributions to political parties and candidates.** (a) A taxpayer  
3.5 may claim a refund equal to the amount of the taxpayer's contributions made in the calendar  
3.6 year to candidates and to a political party. The maximum total refund per calendar year for  
3.7 an individual must not exceed \$75 and for a married couple, filing jointly, must not exceed  
3.8 \$150. The commissioner must not issue a refund, whether in one payment or in aggregate,  
3.9 to a taxpayer that exceeds the maximum refund amounts specified in this subdivision. A  
3.10 refund of a contribution is allowed only if the taxpayer files:

3.11 (1) a form required by the commissioner and attaches to the form a copy of an official  
3.12 refund receipt form issued by the candidate or party and signed by the candidate, the treasurer  
3.13 of the candidate's principal campaign committee, or the chair or treasurer of the party unit,  
3.14 after the contribution was received. The receipt forms must be numbered, and the data on  
3.15 the receipt that are not public must be made available to the campaign finance and public  
3.16 disclosure board upon its request.; or

3.17 (2) a claim using the electronic filing system authorized in paragraph (i).

3.18 The form or claim must include one or more unique receipt validation numbers from receipts  
3.19 issued pursuant to section 10A.322, subdivision 4.

3.20 (b) A claim must be filed with the commissioner no sooner than January 1 of the calendar  
3.21 year in which the contribution was made and no later than April 15 of the calendar year  
3.22 following the calendar year in which the contribution was made. ~~A taxpayer may file only~~  
3.23 ~~one claim per calendar year.~~ A claim must be for a minimum of \$10. Amounts paid by the  
3.24 commissioner after June 15 of the calendar year following the calendar year in which the  
3.25 contribution was made must include interest at the rate specified in section 270C.405.

3.26 ~~(b)~~ (c) No refund is allowed under this subdivision for a contribution to a candidate  
3.27 unless the candidate:

3.28 (1) has signed an agreement to limit campaign expenditures as provided in section  
3.29 10A.322;

3.30 (2) is seeking an office for which voluntary spending limits are specified in section  
3.31 10A.25; and

3.32 (3) has designated a principal campaign committee.

This subdivision does not limit the campaign expenditures of a candidate who does not sign an agreement but accepts a contribution for which the contributor improperly claims a refund.

~~(e)~~ (d) For purposes of this subdivision, "political party" means a major political party as defined in section 200.02, subdivision 7, or a minor political party qualifying for inclusion on the income tax or property tax refund form under section 10A.31, subdivision 3a.

A "major party" or "minor party" includes the aggregate of that party's organization within each house of the legislature, the state party organization, and the party organization within congressional districts, counties, legislative districts, municipalities, and precincts.

"Candidate" means a candidate as defined in section 10A.01, subdivision 10, except a candidate for judicial office.

"Contribution" means a gift of money.

~~(d)~~ (e) The commissioner shall make copies of the form available to the public and candidates upon request.

~~(e)~~ (f) The following data collected or maintained by the commissioner under this subdivision are private: the identities of individuals claiming a refund, the identities of candidates to whom those individuals have made contributions, and the amount of each contribution.

~~(f)~~ (g) The commissioner shall report to the campaign finance and public disclosure board by each August 1 a summary showing the total number and aggregate amount of political contribution refunds made on behalf of each candidate and each political party. These data are public.

~~(g)~~ (h) The amount necessary to pay claims for the refund provided in this section is appropriated from the general fund to the commissioner of revenue.

~~(h) For a taxpayer who files a claim for refund via the Internet or other electronic means, the commissioner may accept the number on the official receipt as documentation that a contribution was made rather than the actual receipt as required by paragraph (a).~~

(i) The commissioner must establish an electronic filing system by which refunds are claimed.

**EFFECTIVE DATE.** This section is effective for contributions made after December 31, 2026."

Page 3, after line 2, insert:

5.1 "Sec. 5. **APPROPRIATION; POLITICAL CONTRIBUTION REFUND**  
5.2 **ELECTRONIC FILING SYSTEM.**

5.3 \$..... in fiscal year 2026 and \$..... in fiscal year 2027 are appropriated from the general  
5.4 fund to the commissioner of revenue to establish and implement an electronic filing system  
5.5 for political contribution refund claims. The base for this appropriation is \$..... for fiscal  
5.6 year 2028 and \$..... for fiscal year 2029."

5.7 Renumber the sections in sequence and correct the internal references

5.8 Amend the title accordingly