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Overview

Provides for taxpayers to contribute \$1 or more to homeless prevention and food shelf programs through a checkoff on the individual income, corporate franchise, and property tax refund forms.

Section

- **1 Notification of checkoff; tax preparers.** Requires tax preparers to provide clients with written notice of the homeless prevention and food shelf checkoff, included with the questionnaire or worksheet used in gathering information for the client's return.
- 2 Homeless prevention and food shelf checkoff; individual income tax and property tax refund. Provides for individual income tax and property tax refund returns to allow taxpayers to make voluntary contributions of \$1 or more to homeless prevention and food shelf programs. Credits amounts contributed to an account for homeless prevention and food shelf management in the general fund. Requires that 50 percent of contributions be used for emergency grants for emergency shelter and services for homeless persons, as provided in Minnesota Statutes §256E.36, and 50 percent be distributed to Hunger Solutions, a nonprofit statewide association of foodshelves, as provided in Minnesota Statutes §256E.34. Provides that all interest earned on amounts in the account accrues to the account. Pledges that the state will use amounts deposited in the accounts for the purposes specified. Requires that amounts contributed through the checkoff be used to supplement and not substitute for traditional funding for food shelves and homeless services. Effective beginning in tax year 2010.
- 3 Homeless prevention and food shelf checkoff; corporate franchise tax. Provides for corporate franchise tax returns to allow taxpayers to make voluntary contributions of \$1 or more to homeless prevention and food shelf programs. Credits amounts contributed to an account for homeless prevention and food shelf management in the general fund. Requires that 50 percent of contributions be used for emergency grants for emergency shelter and

services for homeless persons, as provided in Minnesota Statutes §256E.36, and 50 percent be distributed to Hunger Solutions, a nonprofit statewide association of foodshelves, as provided in Minnesota Statutes §256E.34. Provides that all interest earned on amounts in the account accrues to the account. Pledges that the state will use amounts deposited in the accounts for the purposes specified. Requires that amounts contributed through the checkoff be used to supplement and not substitute for traditional funding for food shelves and homeless services. Effective beginning in tax year 2010.