

HOUSE RESEARCH

Bill Summary

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Subject: Income tax checkoff for contributions for multiple sclerosis research and assistance

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Overview

Provides for taxpayers to make contributions of \$1 or more through a checkoff on the individual income, corporate franchise, and property tax refund forms. Requires amounts contributed, after deduction of expenses for administering the checkoff, to be used for grants to the Minnesota chapter of the National Multiple Sclerosis Society, for use in conducting research into multiple sclerosis, and providing services, programs, and financial assistance to individuals with multiple sclerosis.

Section

- 1 Notification of checkoff; tax preparers.** Requires tax preparers to provide clients with written notice of the multiple sclerosis checkoff, included with the questionnaire or worksheet used in gathering information for the client's return.
- 2 Multiple sclerosis 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 multiple sclerosis research and assistance. Amounts contributed are credited to an account in the general fund for multiple sclerosis research and assistance. Provides an annual appropriation from the account for the costs of administering the checkoff. Pledges that the state will use amounts deposited in the account to make grants to the Minnesota Chapter of the National Multiple Sclerosis Society, for use in conducting research into multiple sclerosis and in providing services, programs and financial assistance to individuals with multiple sclerosis. Effective beginning in tax year 2011.
- 3 Multiple sclerosis checkoff; corporate franchise tax.** Provides for the corporate franchise tax return to allow taxpayers to make contributions of \$1 or more to multiple sclerosis research and assistance. Amounts contributed are paid into the account established in

section 2, for the uses specified. Effective beginning in tax year 2011.