

HOUSE RESEARCH

Bill Summary

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Subject: Voluntary contributions to the state through the income tax system

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This bill authorizes individual income tax filers to make additional contributions for state government purposes on the income tax form. This would be done by designating a portion of their refunds or an amount to be added to their tax liabilities on the form. The individual could designate a purpose for the use of the contributions.

Minnesota Management and Budget (MMB) is generally directed to handle the contributions in the same manner provided for other gifts made to the state. The funds are to be deposited in the fund and account most consistent with the designated purpose. If no purpose is designated, the purpose is unclear, or designated purpose is not consistent with existing programs or state services, the contribution, by default, goes to the general fund.