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Current law requires the commissioner of revenue to prepare a biennial “tax incidence” report to the legislature, by March 1 of each odd-numbered year. The report currently contains information on the distribution of state tax obligations across a variety of taxpayer demographic categories, including by income and specific income ranges.

This bill would require the commissioner’s report to include the same analysis, for federal tax obligations of Minnesota residents.

The bill includes a requirement that the commissioner supplement the 2017 report with this new federal tax analysis, no later than January 2, 2018. An appropriation is provided for this purpose.