

Subject Enhanced tax compliance

Authors Howard

Analyst Chris Kleman

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Overview

H.F. 3913 would provide an appropriation to the commissioner of revenue to implement a program of enhanced tax compliance efforts. The bill would prioritize audit and collection activities to certain businesses and high-income individuals.

Summary

Section	Description
1	<p>Tax compliance; tax analytics and business intelligence tools.</p> <p>Allows the commissioner of revenue to implement a program to enhance tax compliance.</p> <p>Subd. 1. Program activities. Allows the commissioner of revenue to implement a program designed to increase and more efficiently target audit and collection practices.</p> <p>Subd. 2. Implementation. Allows the commissioner to contract with third parties for advanced tax analytics and business intelligence tools, to be used for the enhanced audit and collection activities.</p> <p>Subd. 3. Priority. Requires the commissioner to prioritize compliance efforts for corporations and complex pass-through businesses, individual income taxpayers having over \$500,000 in taxable income, and businesses subject to the state sales and use tax laws.</p>
2	<p>Appropriation.</p> <p>Provides an appropriation of \$5,000,000 in fiscal year 2027 from the general fund to the commissioner of revenue to implement the program.</p>