

**Subject** Political Contribution Refund

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## Summary

This bill increases the maximum refund allowed under the Political Contribution Refund program. The maximum calendar-year refund is increased to \$100, from \$75, for individuals, and to \$200, from \$150, for married couples filing jointly. This change is effective for taxable years beginning after December 31, 2024.

The Political Contribution Refund program allows individuals eligible to vote in Minnesota to receive a refund for contributions made to a recognized political party or to a candidate for state constitutional or state legislative office, up to a maximum amount established in law. The maximum refund was most recently increased in 2024 to \$75 per calendar year for individuals, and \$150 per calendar year for a married couple filing jointly.