

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 199

(SENATE AUTHORS: REST, Dziejdzic, Frenz and Dibble)

DATE
01/17/2019

D-PG

Introduction and first reading
Referred to State Government Finance and Policy and Elections

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to elections; requiring presidential candidates to disclose five years of tax
1.3 returns prior to being placed on the ballot; proposing coding for new law in
1.4 Minnesota Statutes, chapter 204B.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. CITATION.

1.7 Minnesota Statutes, section 204B.0355, may be cited as the "Tax Returns Uniformly
1.8 Made Public Act."

1.9 **Sec. 2. [204B.0355] DISCLOSURE OF TAX RETURNS BY CANDIDATES FOR**
1.10 **PRESIDENT AND VICE PRESIDENT.**

1.11 (a) Not later than 11 weeks before a general election, a candidate for the office of
1.12 president or vice president must:

1.13 (1) file with the secretary of state copies of the candidate's federal income tax return for
1.14 at least the five most recent taxable years for which the candidate filed an income tax return
1.15 with the Internal Revenue Service; and

1.16 (2) provide written consent to the secretary of state, in a form prescribed by the secretary
1.17 of state, for the public disclosure of the income tax returns provided pursuant to this section.

1.18 (b) Income tax returns filed with the secretary of state by a candidate for the office of
1.19 president or vice president pursuant to this section must be made publicly available on the
1.20 secretary of state's website no later than seven days after the federal income tax returns are
1.21 filed with the secretary of state.

2.1 (c) Prior to making any income tax return filed pursuant to this section public, the
2.2 secretary of state must redact any information that the secretary of state, in consultation
2.3 with the commissioner of revenue, deems appropriate.

2.4 (d) Notwithstanding any law to the contrary, if a candidate for the office of president or
2.5 vice president has not timely filed with the secretary of state the income tax returns and
2.6 written consent required by this section, the secretary of state shall not place the name of
2.7 the candidate on the official ballot for the general election.