

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

S.F. No. 3129

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DATE
03/23/2023

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; proposing an amendment to the Minnesota Constitution, article
1.3 XIII, adding a new section requiring tax refunds of a budget surplus.

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

1.5 Section 1. **CONSTITUTIONAL AMENDMENT PROPOSED; TAXPAYER'S BILL**
1.6 **OF RIGHTS.**

1.7 An amendment to the Minnesota Constitution is proposed to the people. If the amendment
1.8 is adopted, a section shall be added to article XIII, to read:

1.9 Sec. 13. The amount of a positive unrestricted budgetary general fund balance at the
1.10 close of the biennium, less any amounts set aside by law for maintaining a cash flow account
1.11 for spending obligations or maintaining or establishing a budget reserve, must be refunded
1.12 to the taxpayers of this state. The amount of the positive balance and the manner and timing
1.13 of refunds must be determined by standards or methods provided by law. Amounts refunded
1.14 to a taxpayer must not be considered income for purposes of any state tax imposed or public
1.15 benefit provided.

1.16 Sec. 2. **SUBMISSION TO VOTERS.**

1.17 The proposed amendment must be submitted to the people at the 2024 general election.
1.18 The question submitted must be:

1.19 "Shall the Minnesota Constitution be amended to require the refund of a budget surplus
1.20 to the taxpayers of the state?"

2.1

Yes

2.2

No "