

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

S.F. No. 4400

(SENATE AUTHORS: CARLSON)

DATE
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OFFICIAL STATUS
Introduction and first reading
Referred to State Government Finance and Policy and Elections

1.1 A bill for an act
1.2 relating to state government; establishing a political contribution voucher program;
1.3 repealing the political contribution refund program; authorizing rulemaking; making
1.4 conforming changes; appropriating money; amending Minnesota Statutes 2018,
1.5 sections 10A.20, subdivision 3; 10A.34, subdivision 4; 289A.37, subdivision 2;
1.6 289A.50, subdivision 1; 290.01, subdivision 6; proposing coding for new law as
1.7 Minnesota Statutes, chapter 10B; repealing Minnesota Statutes 2018, sections
1.8 10A.322, subdivision 4; 13.4967, subdivision 2; 290.06, subdivision 23.

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

1.10 Section 1. Minnesota Statutes 2018, section 10A.20, subdivision 3, is amended to read:

1.11 Subd. 3. **Contents of report.** (a) The report required by this section must include each
1.12 of the items listed in paragraphs (b) to ~~(q)~~ (r) that are applicable to the filer. The board shall
1.13 prescribe forms based on filer type indicating which of those items must be included on the
1.14 filer's report.

1.15 (b) The report must disclose the amount of liquid assets on hand at the beginning of the
1.16 reporting period.

1.17 (c) The report must disclose the name, address, employer, or occupation if self-employed,
1.18 and registration number if registered with the board, of each individual or association that
1.19 has made one or more contributions to the reporting entity, including the purchase of tickets
1.20 for a fund-raising effort, that in aggregate within the year exceed \$200 for legislative or
1.21 statewide candidates or more than \$500 for ballot questions, together with the amount and
1.22 date of each contribution, and the aggregate amount of contributions within the year from
1.23 each source so disclosed. A donation in kind must be disclosed at its fair market value. An
1.24 approved expenditure must be listed as a donation in kind. A donation in kind is considered
1.25 consumed in the reporting period in which it is received. The names of contributors must

2.1 be listed in alphabetical order. Contributions from the same contributor must be listed under
2.2 the same name. When a contribution received from a contributor in a reporting period is
2.3 added to previously reported unitemized contributions from the same contributor and the
2.4 aggregate exceeds the disclosure threshold of this paragraph, the name, address, and
2.5 employer, or occupation if self-employed, of the contributor must then be listed on the
2.6 report.

2.7 (d) The report must disclose the number of political contribution vouchers redeemed for
2.8 a contribution under chapter 10B by the reporting entity during the reporting period.

2.9 (e) The report must disclose the sum of contributions to the reporting entity during the
2.10 reporting period.

2.11 ~~(e)~~ (f) The report must disclose each loan made or received by the reporting entity within
2.12 the year in aggregate in excess of \$200, continuously reported until repaid or forgiven,
2.13 together with the name, address, occupation, principal place of business, if any, and
2.14 registration number if registered with the board of the lender and any endorser and the date
2.15 and amount of the loan. If a loan made to the principal campaign committee of a candidate
2.16 is forgiven or is repaid by an entity other than that principal campaign committee, it must
2.17 be reported as a contribution for the year in which the loan was made.

2.18 ~~(f)~~ (g) The report must disclose each receipt over \$200 during the reporting period not
2.19 otherwise listed under paragraphs (c) to ~~(e)~~ (f).

2.20 ~~(g)~~ (h) The report must disclose the sum of all receipts of the reporting entity during the
2.21 reporting period.

2.22 ~~(h)~~ (i) The report must disclose the name, address, and registration number if registered
2.23 with the board of each individual or association to whom aggregate expenditures, approved
2.24 expenditures, independent expenditures, and ballot question expenditures have been made
2.25 by or on behalf of the reporting entity within the year in excess of \$200, together with the
2.26 amount, date, and purpose of each expenditure, including an explanation of how the
2.27 expenditure was used, and the name and address of, and office sought by, each candidate
2.28 on whose behalf the expenditure was made, identification of the ballot question that the
2.29 expenditure was intended to promote or defeat and an indication of whether the expenditure
2.30 was to promote or to defeat the ballot question, and in the case of independent expenditures
2.31 made in opposition to a candidate, the candidate's name, address, and office sought. A
2.32 reporting entity making an expenditure on behalf of more than one candidate for state or
2.33 legislative office must allocate the expenditure among the candidates on a reasonable cost
2.34 basis and report the allocation for each candidate.

3.1 ~~(i)~~ (j) The report must disclose the sum of all expenditures made by or on behalf of the
3.2 reporting entity during the reporting period.

3.3 ~~(j)~~ (k) The report must disclose the amount and nature of an advance of credit incurred
3.4 by the reporting entity, continuously reported until paid or forgiven. If an advance of credit
3.5 incurred by the principal campaign committee of a candidate is forgiven by the creditor or
3.6 paid by an entity other than that principal campaign committee, it must be reported as a
3.7 donation in kind for the year in which the advance of credit was made.

3.8 ~~(k)~~ (l) The report must disclose the name, address, and registration number if registered
3.9 with the board of each political committee, political fund, principal campaign committee,
3.10 or party unit to which contributions have been made that aggregate in excess of \$200 within
3.11 the year and the amount and date of each contribution.

3.12 ~~(l)~~ (m) The report must disclose the sum of all contributions made by the reporting entity
3.13 during the reporting period.

3.14 ~~(m)~~ (n) The report must disclose the name, address, and registration number if registered
3.15 with the board of each individual or association to whom noncampaign disbursements have
3.16 been made that aggregate in excess of \$200 within the year by or on behalf of the reporting
3.17 entity and the amount, date, and purpose of each noncampaign disbursement, including an
3.18 explanation of how the expenditure was used.

3.19 ~~(n)~~ (o) The report must disclose the sum of all noncampaign disbursements made within
3.20 the year by or on behalf of the reporting entity.

3.21 ~~(o)~~ (p) The report must disclose the name and address of a nonprofit corporation that
3.22 provides administrative assistance to a political committee or political fund as authorized
3.23 by section 211B.15, subdivision 17, the type of administrative assistance provided, and the
3.24 aggregate fair market value of each type of assistance provided to the political committee
3.25 or political fund during the reporting period.

3.26 ~~(p)~~ (q) Legislative, statewide, and judicial candidates, party units, and political committees
3.27 and funds must itemize contributions that in aggregate within the year exceed \$200 for
3.28 legislative or statewide candidates or more than \$500 for ballot questions on reports submitted
3.29 to the board. The itemization must include the date on which the contribution was received,
3.30 the individual or association that provided the contribution, and the address of the contributor.
3.31 Additionally, the itemization for a donation in kind must provide a description of the item
3.32 or service received. Contributions that are less than the itemization amount must be reported
3.33 as an aggregate total.

4.1 ~~(q)~~ (r) Legislative, statewide, and judicial candidates, party units, political committees
4.2 and funds, and committees to promote or defeat a ballot question must itemize expenditures
4.3 and noncampaign disbursements that in aggregate exceed \$200 in a calendar year on reports
4.4 submitted to the board. The itemization must include the date on which the committee made
4.5 or became obligated to make the expenditure or disbursement, the name and address of the
4.6 vendor that provided the service or item purchased, and a description of the service or item
4.7 purchased, including an explanation of how the expenditure was used. Expenditures and
4.8 noncampaign disbursements must be listed on the report alphabetically by vendor.

4.9 Sec. 2. Minnesota Statutes 2018, section 10A.34, subdivision 4, is amended to read:

4.10 Subd. 4. **Penalty for violations of chapter 10B and 211B under board's jurisdiction.** If
4.11 a civil penalty is not specified in chapter 10B or a section of chapter 211B brought under
4.12 the board's jurisdiction by section 10A.022, subdivision 3, the board may impose a civil
4.13 penalty of up to \$3,000.

4.14 Sec. 3. **[10B.01] DEFINITIONS.**

4.15 Except where otherwise provided, the definitions in section 10A.01 apply to this chapter.

4.16 Sec. 4. **[10B.02] ISSUANCE OF POLITICAL CONTRIBUTION VOUCHERS.**

4.17 Subdivision 1. **Issuance of vouchers to active voters.** (a) No later than March 1 of each
4.18 year, the secretary of state must provide a political contribution voucher to every person
4.19 with an active registration in the statewide voter registration system as of the previous
4.20 December 31. Each voucher must be redeemable by a qualifying principal campaign
4.21 committee or political party for a contribution of \$100 to that committee or party. The
4.22 secretary of state must provide an option for a voter to request to receive the voucher in an
4.23 electronic format.

4.24 (b) A person who registers to vote between January 1 and October 1 of each year must
4.25 be provided a voucher upon verification of the voter's address.

4.26 (c) A person may request that the voucher be delivered to a physical or electronic address
4.27 that is other than that indicated in the person's voter registration record, provided that the
4.28 alternate physical address is in Minnesota.

4.29 (d) The secretary of state must not deliver a voucher to a voter whose registration is
4.30 listed as "challenged" in the statewide voter registration system.

5.1 Subd. 2. **Opt-in; persons who are not registered to vote.** Any person who is otherwise
5.2 eligible to vote in Minnesota, but not registered, may submit a written request to the secretary
5.3 of state for the issuance of a voucher under subdivision 1. A request under this subdivision
5.4 may be submitted to the secretary of state between January 1 and July 1 of each year. The
5.5 secretary of state must prescribe a form for this purpose. Upon verification that the person
5.6 is eligible to receive a voucher, the secretary of state must deliver the voucher to the eligible
5.7 person no later than October 1 of that year.

5.8 **Sec. 5. [10B.03] FORM OF VOUCHER; RULEMAKING.**

5.9 The Campaign Finance and Public Disclosure Board must adopt rules setting the form
5.10 of the political contribution voucher. At a minimum, the voucher must:

5.11 (1) require the holder to indicate the name of the candidate or political party unit to
5.12 which the value of the voucher is to be assigned;

5.13 (2) provide a space for the holder's name, address, and original signature, along with a
5.14 statement by the holder attesting to the holder's understanding of the laws and rules governing
5.15 the political contribution voucher program; and

5.16 (3) include a clear indication that the voucher has no cash value, is not transferable, and
5.17 may be assigned only as provided in the laws and rules governing the voucher program.

5.18 **Sec. 6. [10B.04] ASSIGNMENT, DELIVERY, AND RECEIPT OF VOUCHER.**

5.19 Subdivision 1. **Assignment.** (a) Political contribution vouchers are only assignable as
5.20 authorized by this section.

5.21 (b) A person lawfully holding a voucher may assign it to a qualified candidate or political
5.22 party by completing the information required under section 10B.03 and delivering the
5.23 voucher to the board, a qualified candidate, or a representative of a qualified candidate or
5.24 political party. The representative of a candidate or political party must register with the
5.25 board for this purpose.

5.26 Subd. 2. **Delivery.** A properly assigned political contribution voucher may be delivered
5.27 to the qualified candidate or political party by mail, in person, or electronically through the
5.28 board's website. The holder of a voucher may designate an agent to deliver an assigned
5.29 voucher in person. The board must establish a secure, user-friendly online system for
5.30 electronic delivery of assigned vouchers. A qualified candidate, or a registered representative
5.31 of a qualified candidate or political party, may assist a holder in accessing the online system
5.32 for delivery of an assigned voucher.

6.1 Subd. 3. **Deadline for assignment and redemption.** A political contribution voucher
6.2 is valid for a contribution redemption only if assigned to a qualified candidate or political
6.3 party by November 30 of the year in which it was issued, and submitted for redemption by
6.4 the qualified candidate or political party by December 31 of that year.

6.5 Subd. 4. **Status of voucher if voter becomes ineligible to vote.** A voucher is invalid if
6.6 the holder to which it was issued becomes ineligible to vote in Minnesota before the voucher
6.7 is assigned.

6.8 Subd. 5. **Assignment is irrevocable.** The valid assignment and delivery of a voucher
6.9 is irrevocable. In making an assignment, the holder of the voucher assumes the risk that the
6.10 voucher may not be redeemed by the candidate or political party to which it is assigned, or
6.11 that the candidate or political party may become ineligible to redeem the voucher after it is
6.12 assigned.

6.13 Subd. 6. **Chapter 325L applies.** Chapter 325L applies to political contribution vouchers
6.14 assigned, delivered, or submitted for redemption under this chapter in an electronic format.

6.15 Sec. 7. **[10B.05] NO CASH VALUE.**

6.16 Political contribution vouchers have no cash value and are not assets, income, or the
6.17 property of the holder to which a voucher is issued.

6.18 Sec. 8. **[10B.06] PROHIBITIONS.**

6.19 Assignment or transfer of a political contribution voucher for cash or other consideration
6.20 is prohibited. A person may not offer to purchase, buy, or sell a voucher, and may not
6.21 transfer it as a gift to any other person. A voucher may not be assigned by proxy, power of
6.22 attorney, or agent.

6.23 Sec. 9. **[10B.07] QUALIFICATION OF CANDIDATES AND POLITICAL PARTIES.**

6.24 Subdivision 1. **Candidate qualification.** (a) To be qualified for assignment or redemption
6.25 of a political contribution voucher, a candidate must, as of the time the voucher is assigned
6.26 and redeemed:

6.27 (1) have designated a principal campaign committee that is currently registered under
6.28 chapter 10A;

6.29 (2) be seeking an office for which voluntary spending limits are specified in section
6.30 10A.25; and

7.1 (3) have signed and be currently bound by an agreement to limit campaign expenditures
 7.2 as provided in section 10A.322.

7.3 (b) A candidate is no longer qualified to receive by assignment or redeem a voucher if
 7.4 the candidate fails to advance to a general election following a primary election for the
 7.5 office to which the candidate is seeking election or if the candidate is determined to be in
 7.6 violation of the terms of the agreement to limit campaign expenditures provided in section
 7.7 10A.322.

7.8 Subd. 2. **Political party qualification.** A political contribution voucher may be assigned
 7.9 to and redeemed by a major political party as defined in section 200.02, subdivision 7, or
 7.10 a minor political party qualifying for inclusion on the income tax or property tax refund
 7.11 form under section 10A.31, subdivision 3a.

7.12 Sec. 10. **[10B.08] REDEMPTION OF VOUCHERS; DISTRIBUTION OF**
 7.13 **CONTRIBUTIONS.**

7.14 Subdivision 1. **Redemption procedures.** A candidate or political party that has been
 7.15 assigned a political contribution voucher may submit it to the board for redemption. Assigned
 7.16 vouchers submitted directly to the board by the holder to which the voucher was issued are
 7.17 presumed submitted for redemption on behalf of the assigned candidate or party.

7.18 Subd. 2. **Verification.** (a) The board must verify the following before redeeming a
 7.19 voucher:

7.20 (1) the qualification of the receiving candidate or political party;

7.21 (2) the eligibility of the person to whom the voucher was issued; and

7.22 (3) whether redemption of the voucher would result in the candidate or political party
 7.23 receiving a contribution in excess of the amounts authorized by law.

7.24 (b) The board may require the person to whom the voucher is issued, or the assigned
 7.25 candidate or political party, to submit documents or records necessary to complete the
 7.26 verification required by this subdivision. The eligibility of the person to whom a voucher
 7.27 is issued may be confirmed by the secretary of state.

7.28 (c) The board must provide a notice to the original holder of a voucher and to the assigned
 7.29 recipient if a voucher cannot be verified as eligible for redemption.

7.30 Subd. 3. **Distribution of contribution.** Upon determination that the voucher is valid
 7.31 for redemption, the board must disburse the value of the voucher to the assigned candidate's
 7.32 principal campaign committee or to the treasurer of the assigned political party.

8.1 Subd. 4. **Effect of vouchers on contribution reporting and limits.** The value of the
8.2 voucher, once redeemed, must be recorded as a contribution made in the name of the person
8.3 to whom the voucher is issued. Redeemed vouchers must be included in the calculation of
8.4 that person's contributions for purposes of reporting under section 10A.20, subdivision 3,
8.5 and for purposes of the contribution limits established in section 10A.27.

8.6 Subd. 5. **Redemption and distribution schedule.** The board must promptly verify all
8.7 assigned vouchers received by the board, regardless of the method of submission. The board
8.8 must redeem valid vouchers and distribute contributions on a regular schedule, no less than
8.9 two times per month.

8.10 Subd. 6. **Appropriation.** Amounts necessary to redeem vouchers and distribute the
8.11 resulting contributions required under this chapter are appropriated annually from the general
8.12 fund to the board.

8.13 **Sec. 11. [10B.09] USE OF CONTRIBUTION.**

8.14 A contribution received by a principal campaign committee or political party under this
8.15 chapter may only be used for purposes authorized under chapter 10A or section 211B.12.

8.16 **Sec. 12. [10B.10] RETURN OF PROCEEDS; RULEMAKING.**

8.17 (a) A candidate who has redeemed a political contribution voucher and subsequently
8.18 withdraws as a candidate for office, dies, becomes ineligible, loses qualification, is defeated
8.19 in a primary or general election, or is elected at a general election must, within a reasonable
8.20 period, return any unspent voucher proceeds to the board.

8.21 (b) The board must adopt rules establishing accounting standards and other requirements
8.22 for compliance with this section.

8.23 **Sec. 13. [10B.11] VIOLATIONS; ENFORCEMENT.**

8.24 The board may make audits and investigations with respect to the requirements of this
8.25 chapter, consistent with the authority, procedures, and remedies provided in sections 10A.022
8.26 and 10A.34.

8.27 **Sec. 14.** Minnesota Statutes 2018, section 289A.37, subdivision 2, is amended to read:

8.28 **Subd. 2. **Erroneous refunds.**** (a) Except as provided in paragraph (b), an erroneous
8.29 refund occurs when the commissioner issues a payment to a person that exceeds the amount

9.1 the person is entitled to receive under law. An erroneous refund is considered an
9.2 underpayment of tax on the date issued.

9.3 (b) To the extent that the amount paid does not exceed the amount claimed by the
9.4 taxpayer, an erroneous refund does not include the following:

9.5 (1) any amount of a refund or credit paid pursuant to a claim for refund filed by a
9.6 taxpayer, including but not limited to refunds of claims made under section ~~290.06~~,
9.7 ~~subdivision 23~~; 290.067; 290.0671; 290.0672; 290.0674; 290.0675; 290.0677; 290.068;
9.8 290.0681; or 290.0692; or chapter 290A; or

9.9 (2) any amount paid pursuant to a claim for refund of an overpayment of tax filed by a
9.10 taxpayer.

9.11 (c) The commissioner may make an assessment to recover an erroneous refund at any
9.12 time within two years from the issuance of the erroneous refund. If all or part of the erroneous
9.13 refund was induced by fraud or misrepresentation of a material fact, the assessment may
9.14 be made at any time.

9.15 (d) Assessments of amounts that are not erroneous refunds under paragraph (b) must be
9.16 conducted under section 289A.38.

9.17 Sec. 15. Minnesota Statutes 2018, section 289A.50, subdivision 1, is amended to read:

9.18 Subdivision 1. **General right to refund.** (a) Subject to the requirements of this section
9.19 and section 289A.40, a taxpayer who has paid a tax in excess of the taxes lawfully due and
9.20 who files a written claim for refund will be refunded or credited the overpayment of the tax
9.21 determined by the commissioner to be erroneously paid.

9.22 (b) The claim must specify the name of the taxpayer, the date when and the period for
9.23 which the tax was paid, the kind of tax paid, the amount of the tax that the taxpayer claims
9.24 was erroneously paid, the grounds on which a refund is claimed, and other information
9.25 relative to the payment and in the form required by the commissioner. An income tax, estate
9.26 tax, or corporate franchise tax return, or amended return claiming an overpayment constitutes
9.27 a claim for refund.

9.28 (c) When, in the course of an examination, and within the time for requesting a refund,
9.29 the commissioner determines that there has been an overpayment of tax, the commissioner
9.30 shall refund or credit the overpayment to the taxpayer and no demand is necessary. If the
9.31 overpayment exceeds \$1, the amount of the overpayment must be refunded to the taxpayer.
9.32 If the amount of the overpayment is less than \$1, the commissioner is not required to refund.

10.1 In these situations, the commissioner does not have to make written findings or serve notice
10.2 by mail to the taxpayer.

10.3 (d) If the amount allowable as a credit for withholding, estimated taxes, or dependent
10.4 care exceeds the tax against which the credit is allowable, the amount of the excess is
10.5 considered an overpayment. ~~The refund allowed by section 290.06, subdivision 23, is also~~
10.6 ~~considered an overpayment.~~ The requirements of section 270C.33 do not apply to the
10.7 refunding of such an overpayment shown on the original return filed by a taxpayer.

10.8 (e) If the entertainment tax withheld at the source exceeds by \$1 or more the taxes,
10.9 penalties, and interest reported in the return of the entertainment entity or imposed by section
10.10 290.9201, the excess must be refunded to the entertainment entity. If the excess is less than
10.11 \$1, the commissioner need not refund that amount.

10.12 (f) If the surety deposit required for a construction contract exceeds the liability of the
10.13 out-of-state contractor, the commissioner shall refund the difference to the contractor.

10.14 (g) An action of the commissioner in refunding the amount of the overpayment does not
10.15 constitute a determination of the correctness of the return of the taxpayer.

10.16 (h) There is appropriated from the general fund to the commissioner of revenue the
10.17 amount necessary to pay refunds allowed under this section.

10.18 Sec. 16. Minnesota Statutes 2018, section 290.01, subdivision 6, is amended to read:

10.19 Subd. 6. **Taxpayer.** The term "taxpayer" means any person or corporation subject to a
10.20 tax imposed by this chapter. ~~For purposes of section 290.06, subdivision 23, the term~~
10.21 ~~"taxpayer" means an individual eligible to vote in Minnesota under section 201.014.~~

10.22 Sec. 17. **POLITICAL CONTRIBUTIONS REFUND; CALENDAR YEAR 2020**
10.23 **CONTRIBUTIONS AND RECEIPTS.**

10.24 Notwithstanding the repeal of the political contribution refund in section 18, the
10.25 commissioner of revenue must continue to pay refunds for political contributions made in
10.26 calendar year 2020 for claims filed by April 15, 2021. A candidate or political party may
10.27 not issue political contribution refund receipts after December 31, 2020.

10.28 Sec. 18. **REPEALER.**

10.29 Minnesota Statutes 2018, sections 10A.322, subdivision 4; 13.4967, subdivision 2; and
10.30 290.06, subdivision 23, are repealed.

11.1 Sec. 19. **EFFECTIVE DATE; RULEMAKING.**

11.2 This act is effective January 1, 2021, except that the Campaign Finance and Public
11.3 Disclosure Board may proceed to propose and adopt administrative rules required by this
11.4 act beginning July 1, 2020.

10A.322 SPENDING LIMIT AGREEMENTS.

Subd. 4. **Refund receipt forms; penalty.** (a) The board must make available to a political party on request and to any candidate for whom an agreement under this section is effective, a supply of official refund receipt forms that state in boldface type that:

(1) a contributor who is given a receipt form is eligible to claim a refund as provided in section 290.06, subdivision 23; and

(2) if the contribution is to a candidate, that the candidate has signed an agreement to limit campaign expenditures as provided in this section.

The forms must provide duplicate copies of the receipt to be attached to the contributor's claim.

(b) The willful issuance of an official refund receipt form or a facsimile of one to any of the candidate's contributors by a candidate or treasurer of a candidate who did not sign an agreement under this section is subject to a civil penalty of up to \$3,000 imposed by the board.

(c) The willful issuance of an official refund receipt form or a facsimile to an individual not eligible to claim a refund under section 290.06, subdivision 23, is subject to a civil penalty of up to \$3,000 imposed by the board.

(d) A violation of paragraph (b) or (c) is a misdemeanor.

13.4967 OTHER TAX DATA CODED ELSEWHERE.

Subd. 2. **Political contribution refund.** Certain political contribution refund data in the Revenue Department are classified under section 290.06, subdivision 23.

290.06 RATES OF TAX; CREDITS.

Subd. 23. **Refund of contributions to political parties and candidates.** (a) A taxpayer may claim a refund equal to the amount of the taxpayer's contributions made in the calendar year to candidates and to a political party. The maximum refund for an individual must not exceed \$50 and for a married couple, filing jointly, must not exceed \$100. A refund of a contribution is allowed only if the taxpayer files a form required by the commissioner and attaches to the form a copy of an official refund receipt form issued by the candidate or party and signed by the candidate, the treasurer of the candidate's principal campaign committee, or the chair or treasurer of the party unit, after the contribution was received. The receipt forms must be numbered, and the data on the receipt that are not public must be made available to the campaign finance and public disclosure board upon its request. A claim must be filed with the commissioner no sooner than January 1 of the calendar year in which the contribution was made and no later than April 15 of the calendar year following the calendar year in which the contribution was made. A taxpayer may file only one claim per calendar year. Amounts paid by the commissioner after June 15 of the calendar year following the calendar year in which the contribution was made must include interest at the rate specified in section 270C.405.

(b) No refund is allowed under this subdivision for a contribution to a candidate unless the candidate:

(1) has signed an agreement to limit campaign expenditures as provided in section 10A.322;

(2) is seeking an office for which voluntary spending limits are specified in section 10A.25; and

(3) has designated a principal campaign committee.

This subdivision does not limit the campaign expenditures of a candidate who does not sign an agreement but accepts a contribution for which the contributor improperly claims a refund.

(c) For purposes of this subdivision, "political party" means a major political party as defined in section 200.02, subdivision 7, or a minor political party qualifying for inclusion on the income tax or property tax refund form under section 10A.31, subdivision 3a.

A "major party" or "minor party" includes the aggregate of that party's organization within each house of the legislature, the state party organization, and the party organization within congressional districts, counties, legislative districts, municipalities, and precincts.

"Candidate" means a candidate as defined in section 10A.01, subdivision 10, except a candidate for judicial office.

APPENDIX
Repealed Minnesota Statutes: 20-7849

"Contribution" means a gift of money.

(d) The commissioner shall make copies of the form available to the public and candidates upon request.

(e) The following data collected or maintained by the commissioner under this subdivision are private: the identities of individuals claiming a refund, the identities of candidates to whom those individuals have made contributions, and the amount of each contribution.

(f) The commissioner shall report to the campaign finance and public disclosure board by each August 1 a summary showing the total number and aggregate amount of political contribution refunds made on behalf of each candidate and each political party. These data are public.

(g) The amount necessary to pay claims for the refund provided in this section is appropriated from the general fund to the commissioner of revenue.

(h) For a taxpayer who files a claim for refund via the Internet or other electronic means, the commissioner may accept the number on the official receipt as documentation that a contribution was made rather than the actual receipt as required by paragraph (a).