

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 816

(SENATE AUTHORS: SENJEM, Rest, Abeler, Koran and Dziedzic)

DATE
02/09/2017

D-PG

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; appropriating money for taxpayer assistance grants.
1.3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.4 Section 1. TAXPAYER ASSISTANCE GRANTS APPROPRIATION.

1.5 (a) \$800,000 in fiscal year 2018 and \$800,000 in fiscal year 2019 are appropriated from
1.6 the general fund to the commissioner of revenue for the provision of taxpayer assistance
1.7 grants under Minnesota Statutes, section 270C.21. Of the amounts appropriated under this
1.8 paragraph, up to five percent may be used for the administration of the taxpayer assistance
1.9 grants program. The unencumbered balance in the first year does not cancel but is available
1.10 for the second year.

1.11 (b) For purposes of this section, "taxpayer assistance services" means accounting and
1.12 tax preparation services provided by volunteers to low-income, elderly, and disadvantaged
1.13 Minnesota residents to help them file federal and state income tax returns and Minnesota
1.14 property tax refund claims and to provide personal representation before the Department
1.15 of Revenue and the Internal Revenue Service.