## **SENATE** STATE OF MINNESOTA EIGHTY-SEVENTH LEGISLATURE

A bill for an act

amending Minnesota Statutes 2010, section 270C.445, by adding a subdivision;

relating to taxation; creating an income checkoff for homeless prevention;

S.F. No. 326

(SENATE AUTHORS: ANDERSON, Senjem, Langseth and Ortman) DATE D-PG **OFFICIAL STATUS** 

02/14/2011 242 Introduction and first reading

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Referred to Taxes

1.4	proposing coding for new law in Minnesota Statutes, chapter 290.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2010, section 270C.445, is amended by adding a
1.7	subdivision to read:
1.8	Subd. 5c. Homeless prevention. A tax preparer must give written notice of the
1.9	option to contribute to the homeless prevention management account in sections 290.433
1.10	and 290.434 to corporate clients that file an income tax return and to individual clients
1.11	who file an income tax return or property tax refund claim form. This notification must be
1.12	included with information sent to the client at the same time as the preliminary worksheets
1.13	or other documents used in preparing the client's return and must include a line for
1.14	displaying contributions.
1.15	<b>EFFECTIVE DATE.</b> This section is effective for taxable years beginning after
1.16	December 31, 2010.
1.17	Sec. 2. [290.433] HOMELESS PREVENTION CHECKOFF.
1.18	Every individual who files an income tax return or property tax refund claim form
1.19	may designate on their original return that \$1 or more must be added to the tax or
1.20	deducted from the refund that would otherwise be payable by or to that individual and

paid into an account to be established for the management of homeless prevention and

food shelf programs. The commissioner of revenue must, on the income tax return and

the property tax refund claim form, notify filers of their right to designate that a portion

Sec. 2. 1

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of their tax or refund be paid into the homeless prevention management account. The sum of the amounts designated to be paid must be credited to the homeless prevention management account for homeless prevention and services through emergency services grants established under section 256E.36 and administered by the Department of Human Services, with priority given to grants for youth homeless shelters and services. An amount to pay the personnel and administrative costs to administer the checkoff is annually appropriated to the commissioner from the homeless prevention management account in the special revenue fund. All interest earned on money accrued, gifts to the program, contributions to the program, and reimbursements of expenditures in the homeless prevention management account must be credited to the account by the commissioner of management and budget, except that gifts or contributions received directly by the commissioner of human services and directed by the contributor for use in specific homeless prevention and food shelf programs must be handled directly by the Department of Human Services. The state pledges and agrees with all contributors to the homeless prevention management account to use the funds contributed solely for the management of homeless prevention and for administration of the checkoff program and further agrees that it will not impose additional conditions or restrictions that limit or otherwise restrict the ability of the commissioner of human services to use the available funds for the most efficient and effective management of homeless prevention programs. The dedicated money under this section must supplement traditional sources of funding for these purposes and may not be used as a substitute.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2010.

## Sec. 3. [290.434] CORPORATE HOMELESS PREVENTION CHECKOFF.

A corporation that files an income tax return may designate on its original return that \$1 or more must be added to the tax or deducted from the refund that would otherwise be payable by or to that corporation and paid into the homeless management account established by section 290.433 for homeless prevention and services through emergency services grants under section 256E.36, with priority given for grants to youth homeless shelters and services. An amount to pay the personnel and administrative costs to administer the checkoff is annually appropriated to the commissioner from the homeless prevention management account in the special revenue fund. The commissioner of revenue must, on the corporate tax return, notify filers of their right to designate that a portion of their tax return be paid into the homeless prevention management account for homeless prevention programs. All interest earned on money accrued, gifts

Sec. 3. 2

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to the program, contributions to the program, and reimbursements of expenditures in	
the homeless prevention management account must be credited to the account by the	
commissioner of management and budget, except that gifts or contributions received	
directly by the commissioner of human services and directed by the contributor for use	
in specific homeless prevention programs must be handled directly by the Department	
of Human Services. The state pledges and agrees with all contributors to the homeless	
prevention management account to use the funds contributed solely for the management	
of homeless prevention programs and for administration of the checkoff program and	
further agrees that it will not impose additional conditions or restrictions that limit or	
otherwise restrict the ability of the commissioner of human services to use the available	
funds for the most efficient and effective management of homeless prevention programs.	
The dedicated money under this section must supplement traditional sources of funding	
for these purposes and may not be used as a substitute.	

3.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
3.15 December 31, 2010.

Sec. 3. 3