

**SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION**

S.F. No. 1678

(SENATE AUTHORS: REST, Skoe, Koenen, Thompson and Eaton)

DATE	D-PG	OFFICIAL STATUS
03/12/2015	777	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; requiring the commissioner of revenue to implement a free
 1.3 electronic filing system for individual income tax returns; appropriating money;
 1.4 proposing coding for new law in Minnesota Statutes, chapter 270C.

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

1.6 Section 1. **[270C.303] FREE ELECTRONIC FILING OF INDIVIDUAL INCOME**
 1.7 **TAX RETURNS.**

1.8 The commissioner must develop and implement a system for the secure electronic
 1.9 filing of individual income tax returns and payment of individual income tax liabilities.
 1.10 The electronic filing system must be available on the department's Web site at no cost to
 1.11 all individual income filers and must be available to use beginning January 15, 2016,
 1.12 for the filing and payment of 2015 taxes. The commissioner must provide technical
 1.13 support for the electronic filing system at no cost to all individual income tax filers. The
 1.14 commissioner may adopt rules to administer this section under section 14.386, except that
 1.15 section 14.386, paragraph (b), does not apply.

1.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.17 Sec. 2. **ADMINISTRATIVE APPROPRIATIONS.**

1.18 \$..... in fiscal year 2016 and \$..... in fiscal year 2017 are appropriated from the
 1.19 general fund to the commissioner of revenue for administering section 1.

1.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.