

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 827

(SENATE AUTHORS: CHAMBERLAIN)

DATE	D-PG	OFFICIAL STATUS
02/16/2015	302	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; individual income and corporate franchise; providing a child abuse prevention checkoff; requiring tax preparers to notify clients of option to contribute; amending Minnesota Statutes 2014, section 270C.445, by adding a subdivision; proposing coding for new law in Minnesota Statutes, chapter 290.

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

Section 1. Minnesota Statutes 2014, section 270C.445, is amended by adding a subdivision to read:

Subd. 5c. **Child abuse prevention checkoff.** A tax preparer must give written notice of the option to contribute to the children's trust fund for the prevention of child abuse under section 256E.22, as provided in section 290.433, to corporate clients that file an income tax return and to individual clients who file an income tax return or property tax refund claim form. This notification must be included with information sent to the client at the same time as the preliminary worksheets or other documents used in preparing the client's return and must include a line for displaying contributions.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2014.

Sec. 2. **[290.433] CHILD ABUSE PREVENTION CHECKOFF.**

(a) An individual who files an income tax return or property tax refund claim form, or a corporation that files an income tax return, may designate on the filer's original return that \$1 or more shall be added to the tax or deducted from the refund that would otherwise be payable by or to that individual or corporation and paid into the children's trust fund for the prevention of child abuse under section 256E.22. The commissioner of revenue

2.1 shall, on the income tax return and the property tax refund claim form, notify filers of their
2.2 right to designate that a portion of their tax or refund shall be paid into the children's trust
2.3 fund for the prevention of child abuse. The sum of the amounts so designated to be paid
2.4 shall be credited to the children's trust fund for the prevention of child abuse for use by the
2.5 commissioner of human services in accordance with sections 256E.22 and 256E.25. All
2.6 interest earned on money accrued, contributions to the account, and reimbursement of
2.7 expenditures must be credited to the account by the commissioner of management and
2.8 budget. The amounts contributed to the account do not lapse or cancel each year, but
2.9 remain until appropriated by the commissioner under sections 256E.22 and 256E.25.

2.10 (b) The state pledges and agrees with all contributors under this section to the
2.11 children's trust fund for the prevention of child abuse to use the funds contributed solely to
2.12 fund services for the prevention of child abuse and further agrees that it will not impose
2.13 additional conditions or restrictions that will limit or otherwise restrict the ability of the
2.14 commissioner of human services to use the available funds for the most efficient and
2.15 effective prevention of child abuse.

2.16 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.17 December 31, 2014.