

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 4087

03/07/2022 Authored by Mortensen
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; income; requiring the commissioner of revenue to distribute
1.3 budget surplus payments to Minnesota residents.

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

1.5 Section 1. BUDGET SURPLUS PAYMENTS TO TAX FILERS.

1.6 (a) For the purposes of this section, "February forecast" means the forecast delivered to
1.7 the legislature and governor by the end of February under Minnesota Statutes, section
1.8 16A.103, subdivision 1.

1.9 (b) No later than June 1, 2022, the commissioner of revenue must certify to the
1.10 commissioner of management and budget:

1.11 (1) the number of individual income tax returns filed by Minnesota residents for taxable
1.12 years beginning after December 31, 2020, and before January 1, 2022; and

1.13 (2) the average payment amount that could be made to each individual income taxpayer
1.14 if the full amount of the general fund surplus reported in the 2022 February forecast was
1.15 distributed equally among all Minnesota residents filing returns.

1.16 (c) In determining the average payment amount under paragraph (b), clause (2), the
1.17 commissioner of revenue must consider each married taxpayer filing a joint return as two
1.18 individuals, and all other individual income tax returns as one individual.

1.19 (d) To the extent feasible, the commissioner of revenue must make a payment to each
1.20 Minnesota resident who filed an individual income tax return for taxable years beginning
1.21 after December 31, 2020, and before January 1, 2022. The amount of the payment must
1.22 equal the lesser of: the individual's income tax liability under Minnesota Statutes, chapter

- 2.1 290, for an individual income tax return filed for taxable years beginning after December
2.2 31, 2020, and before January 1, 2022; or the average payment amount determined under
2.3 paragraph (b), clause (2). The commissioner must establish a process for distributing
2.4 payments and begin distributing payments no later than June 15, 2022.
- 2.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.