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## **S.F. No. 5347 – Taxpayer assistance and tax credit outreach grants**

**Author:** Senator Ann H. Rest

**Prepared by:** Nora Pollock, Senate Counsel (651/297-8066)

**Date:** April 17, 2024

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This bill modifies the current statute providing for taxpayer assistance grants by adding provisions for tax credit outreach grants.

### **Section 1. Taxpayer assistance grants; tax credit outreach grants.**

**Subd. 1. Taxpayer assistance.** Strikes language pertaining only to grants for taxpayer assistance services. This language is no longer applicable due to the addition of tax credit outreach grants later in the bill.

**Subd. 2. Definitions.** Adds definitions relevant to the provisions of subdivisions 3 and 4 and section 2.

**Subd. 3. Taxpayer assistance grants.** Requires the commissioner to annually make grants to volunteer taxpayer assistance organizations to coordinate, facilitate, encourage, and aid in the provision of taxpayer assistance services.

**Subd. 4. Tax credit outreach grants.** Requires the commissioner to annually make grants to tax outreach organizations and volunteer assistance organizations to publicize and promote the availability of the child tax credit, working family credit, education credit, renter's credit, and property tax refund, and to provide taxpayer assistance services.

Effective the day following final enactment.

**Section 2. Appropriation; tax credit outreach grants; taxpayer assistance grants.** Appropriates \$1 million for tax credit outreach grants and \$750,000 for taxpayer assistance grants to the commissioner in fiscal year 2025. The \$1 million appropriation is in addition to the appropriation for tax credit outreach in the 2023 omnibus tax bill and the \$750,000 appropriation is in addition to the appropriation to the Department of Revenue for tax system management in the 2023 omnibus state government bill.