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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. 1009

February 15, 2007

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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 income tax; providing a checkoff for individual and corporate income  
1.3 tax returns; establishing a fund for use by the Minnesota Historical Society to  
1.4 fund sesquicentennial celebrations.

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

1.6 Section 1. **SESQUICENTENNIAL CELEBRATION CHECKOFF.**

1.7 Subdivision 1. Individual tax checkoff. For taxable years 2007 and 2008, every  
1.8 individual who files an income tax return or property tax refund claim form may designate  
1.9 on their original return that \$1 or more shall be added to the tax or deducted from  
1.10 the refund that would otherwise be payable by or to that individual and paid into an  
1.11 account to be established to promote the celebration of the state's sesquicentennial. The  
1.12 commissioner of revenue shall, on the income tax return and the property tax refund  
1.13 claim form, notify filers of their right to designate that a portion of their tax or refund  
1.14 shall be paid into the sesquicentennial account. The sum of the amounts so designated  
1.15 to be paid shall be credited to the account for use by the Minnesota Historical Society to  
1.16 fund various sesquicentennial celebrations throughout the state including, but not limited  
1.17 to, providing grants to cities and counties planning sesquicentennial celebrations. All  
1.18 interest earned on money accrued, gifts to the program, contributions to the program, and  
1.19 reimbursements of expenditures in the sesquicentennial account shall be credited to the  
1.20 account by the commissioner of finance.

1.21 The state pledges and agrees with all contributors to the sesquicentennial account to  
1.22 use the funds contributed solely for sesquicentennial celebrations throughout the state and  
1.23 further agrees that it will not impose additional conditions or restrictions that will limit

2.1 or otherwise restrict the ability of the Minnesota Historical Society to use the available  
2.2 funds for the celebration.

2.3 Subd. 2. **Corporate tax checkoff.** For taxable years 2007 and 2008, a corporation  
2.4 that files a franchise tax return may designate on its original return that \$1 or more shall be  
2.5 added to the tax or deducted from the refund that would otherwise be payable by or to the  
2.6 corporation and paid into an account to be established to promote the celebration of the  
2.7 state's sesquicentennial celebration. The commissioner of revenue shall, on the corporate  
2.8 tax return, notify filers of their right to designate that a portion of their tax or refund  
2.9 shall be paid into the sesquicentennial account. The sum of the amounts so designated  
2.10 to be paid shall be credited to the account for use by the Minnesota Historical Society to  
2.11 fund various sesquicentennial celebrations throughout the state including, but not limited  
2.12 to, providing grants to cities and counties planning sesquicentennial celebrations. All  
2.13 interest earned on money accrued, gifts to the program, contributions to the program, and  
2.14 reimbursements of expenditures in the sesquicentennial account shall be credited to the  
2.15 account by the commissioner of finance.

2.16 The state pledges and agrees with all corporate contributors to the sesquicentennial  
2.17 account to use the funds contributed solely for sesquicentennial celebrations throughout  
2.18 the state and further agrees that it will not impose additional conditions or restrictions that  
2.19 will limit or otherwise restrict the ability of the Minnesota Historical Society to use the  
2.20 available funds for the celebration.