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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

**EIGHTY-FIFTH  
SESSION**

**HOUSE FILE No. 1927**

March 12, 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 tax compliance; appropriating money to improve retention of tax  
1.3 compliance auditors.

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

1.5 Section 1. **MERIT PAY; TAX COMPLIANCE AUDITORS.**

1.6 Notwithstanding any law to the contrary, the commissioner of employee relations  
1.7 in consultation with the commissioner of revenue must bargain with affected bargaining  
1.8 units on a plan to increase compensation of tax compliance auditors and to provide tax  
1.9 compliance auditors with merit pay, with the objective of retaining tax compliance auditors  
1.10 in the Department of Revenue. The commissioner's merit pay proposal for tax compliance  
1.11 auditors must be based on increased collections by each auditor above a baseline amount,  
1.12 the calculation of which must be defined in the plan. The baseline amount calculation  
1.13 must take into account the average collections per auditor and collections related to each  
1.14 individual auditor in previous years.

1.15 Sec. 2. **APPROPRIATION; TAX COMPLIANCE AUDITOR RETENTION.**

1.16 \$..... in fiscal year 2008 and \$..... in fiscal year 2009 are appropriated to the  
1.17 commissioner of revenue to improve retention of tax compliance auditors.