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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **1503**

March 1, 2007
Authored by Walker
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 tax administration; appropriating money for grants to
1.3 nonprofit entities to facilitate the delivery of volunteer assistance to low-income
1.4 taxpayers.

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

1.6 Section 1. **TAXPAYER ASSISTANCE SERVICES; APPROPRIATION.**

1.7 (a) \$75,000 in fiscal year 2008 and \$75,000 in fiscal year 2009 are appropriated from
1.8 the general fund to the commissioner of revenue to make grants to one or more nonprofit
1.9 organizations, qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, to
1.10 coordinate, facilitate, encourage, and aid in the provision of taxpayer assistance services.

1.11 (b) "Taxpayer assistance services" means accounting and tax preparation services
1.12 provided by volunteers to low-income and disadvantaged Minnesota residents to help
1.13 them file federal and state income tax returns and Minnesota property tax refund claims
1.14 and may include provision of personal representation before the Department of Revenue
1.15 and Internal Revenue Service.