INDIVIDUAL INCOME TAX
Taxpayer Assistance Services

March 15, 2001

	Yes	No
Separate Official Fiscal Note Requested	X	
Fiscal Impact		
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 1017 (Walker)/S.F. 921 (Rest) **As Proposed to be Amended (H1017A1)**

	Revenue Gain or (Loss)			
	F.Y. 2002	**F.Y. 2003**	**F.Y. 2004**	**FY2005**
	(000's)			
General Fund	($200)	$0	$0	$0

Effective July 1, 2001.

EXPLANATION OF THE BILL

This bill appropriates $200,000 to the Department of Revenue to make grants to one or more nonprofit organizations to carry out taxpayer assistance services. These services include accounting and tax preparation services by volunteers to low-income and disadvantaged residents. As proposed to be amended, the funds are available for fiscal years 2002 and 2003 and do not become part of the base. The amendment also provides that the services would include personal representation before the Department of Revenue and the Internal Revenue Service.

ADMINISTRATIVE/OPERATIONAL IMPACT

See fiscal note.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/polic.html#analyses

hf1017(sf921)-1 /ch