

# MINNESOTA • REVENUE

## TAX REFORM COMMISSION

February 8, 2012

|                                  | Yes | No |
|----------------------------------|-----|----|
| DOR Administrative Costs/Savings | X   |    |

Department of Revenue  
Analysis of H.F. 1822 (Loon) / S.F. 1712 (Hoffman)

Effective the day after final enactment.

This bill establishes a tax reform action commission in the legislative branch to study the Minnesota tax and revenue system and to make recommendations to the Legislature. The commission shall study and evaluate the Minnesota state and local tax and revenue system with a goal of making long-term improvements in the system, given standard principles of good tax policy and expected demographic and economic changes.

The commission shall report to the Legislature no later than July 1, 2013. The report must include the results of the commission's evaluation of the present tax and revenue system, its research on alternatives, recommendations for reform and improvement on a revenue-neutral basis, and a draft bill implementing the recommendations.

Legislative staff and Department of Revenue staff must provide research, bill drafting, and other services to the commission upon its request. A blank appropriation from the general fund is included for fiscal years 2012 and 2013 to carry out the provisions of the bill.

The bill would have no revenue impact.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

hf1822(sf1712)\_1 / ws