Department of Revenue

Revenue Notice # 12-03: Individual Income Tax – Revocation of Revenue Notice # 91-07: Income Tax – Timing of Implementation of 1991 Law Changes to the Political Contribution Refund

Introduction

Revenue Notice # 91-07: Income Tax – Timing of Implementation of 1991 Law Changes to the Political Contribution Refund is hereby revoked. The Revenue Notice advises taxpayers of the timing of changes to the political contribution refund statute that occurred in 1991. The requirements pertaining to the political contribution refund are contained in *Minnesota Statutes*, section 290.06, subd. 23. Revenue Notice # 91-07 is revoked as unnecessary.

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SUSAN VON MOSCH, Assistant Commissioner

for Tax Policy