

**POLITICAL CONTRIBUTION REFUND  
Minimum Claim Amount**

April 12, 2024

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>	X	

Department of Revenue  
Analysis of S.F. 4431 (Westlin) 2<sup>nd</sup> Engrossment

	<b>Fund Impact</b>			
	<b><u>F.Y. 2024</u></b>	<b><u>F.Y. 2025</u></b>	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>
		(000's)		
General Fund	\$0	\$0	(Negl.)	(Negl.)

Effective for contributions made after December 31, 2025.

**EXPLANATION OF THE BILL**

**Current Law:** The political contribution refund provides a refund to individuals for contributions made to qualifying political parties and candidates. The maximum refund is \$75 for an individual and \$150 for a married couple filing jointly. The refund claim must be filed no later than April 15 of the year following the calendar year in which the contribution was made. Only one claim is allowed per year.

**Proposed Law:** The bill allows for multiple claims in a single calendar year. A single claim must be a minimum of \$10. The bill clarifies that the maximum total claimed by an individual or couple is on a per calendar year basis.

The bill also appropriates funds to the Department of Revenue for the creation of an electronic filing system for the political contribution refund program.

**REVENUE ANALYSIS DETAIL**

- The estimates are based on the February 2024 forecast.
- Fiscal year 2026 estimate was adjusted for six months of impact.
- The estimates assume the creation of a minimum claim amount will result in a negligible increase in the amount of refunds claimed.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>