

2023 MISCELLANEOUS TAXES LEGISLATIVE BULLETIN



Appeals, Legal Services, and Disclosure Division
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FINAL

Taxpayer receipt. A new section 16A.067 was created to require Minnesota Management and Budget, in consultation with the Department of Revenue, to publish and annually update an interactive “taxpayer receipt” on its website. The receipt must describe the share of state general fund expenditures represented by major expenditure categories, as well as the approximate allocation of motor vehicle fuels taxes among transportation expenditures. Based on the user’s income, the website must estimate the amount of income, sales, alcohol, tobacco, and motor vehicle fuels taxes paid by the user. The receipt must also display select data on performance goals and outcomes. Effective July 1, 2023. 2023 Minn. Laws, Ch. 64, Art. 15, § 3.

Tribal population for tax agreements. Minn. Stat. §270C.19, subs. 1 and 2, were amended to provide that the population used to compute refunds and payments under tax agreements between the commissioner of revenue and tribal governments is the number of enrolled members of the tribe who live on or adjacent to the reservation as reported to the commissioner by the tribe. Prior law required the use of population from a Bureau of Indian Affairs report that is no longer submitted by the tribes or published by the Bureau.

The law was also amended to clarify that refunds are meant to approximate the tax paid on the reservation by tribal members, or the amount they would have paid on the reservation if there was no agreement. Finally, the law was amended to provide guidance on how estimates should be calculated.

Effective for agreements entered into after December 31, 2022. 2023 Minn. Laws, Ch. 64, Art. 15, § 5 and Art. 19, § 1.

Publication of tax preparers; required and excluded preparers. Minn. Stat. § 270C.446, subd. 2(a), was amended to require publication of a paid tax preparer who has been assessed a penalty in excess of \$1,000 for failing to provide a Preparer Tax Identification Number on returns they prepare and file for others. Effective for returns filed after December 31, 2023. Minn. Laws 2023, Ch. 64, Art. 18, § 3.

Juneteenth and Indigenous Peoples Day. Minn. Stat. §645.44, subd. 5, was amended to add Juneteenth Day to the list of state holidays. It is designated June 19 of each year. The name of the state holiday that falls on the second Monday in October was changed from Christopher Columbus Day to Indigenous Peoples Day.

The change adding Juneteenth is effective February 4, 2023. The change to Indigenous Peoples Day is effective May 24, 2023. 2023 Minn. Laws, Ch. 5, and 2023 Minn. Laws, Ch. 62, Art. 2, § 115 and 116.

Appropriation. An uncodified provision appropriated \$3 million in fiscal year 2024 from the general fund to the commissioner of revenue to administer the bill. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 15, § 35.

COLLECTIONS

Revenue Recapture. Minn. Stat. § 270A.03, subd. 2, was amended to remove private nonprofit hospitals that lease their buildings from a city or county from the list of eligible claimant agencies in the Revenue Recapture Act. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 15, § 4.

Repealer - Revenue Recapture. Minn. Stat. § 270A.04, subd. 5, was repealed, removing the lease reporting requirements for private nonprofit hospitals participating in the Revenue Recapture program because those hospitals are no longer eligible claimant agencies for Revenue Recapture. Effective May 25, 2023. 2023 Minn. Laws, Ch. 64, Art. 15, § 36.

Payment Agreement Fee Repealed. Minn. Stat. § 270C.52, subd. 2, was amended to remove the requirement to charge a fee for entering into an initial payment agreement or a new payment agreement for debts owed to the Commissioner of Revenue. Effective for payment plans entered into beginning June 26, 2023. 2023 Minn. Laws, Ch. 64, Art. 15, § 6.