



**INDIVIDUAL INCOME TAX  
PROPERTY TAX REFUND  
Consumer Restitution Subtractions**

April 8, 2025

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue  
Analysis of S.F. 447 (Rest), 4<sup>th</sup> Engrossment

	<b>Fund Impact</b>			
	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>	<b><u>F.Y. 2028</u></b>	<b><u>F.Y. 2029</u></b>
		(000's)		
General Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$0	\$0	\$0	\$0

Effective beginning with tax year 2025.

**EXPLANATION OF THE BILL**

**Current Law:** The Attorney General is authorized to investigate unfair, discriminatory, and other unlawful business practices. If a court finds that money recovered in such a court case cannot reasonably be distributed to the victims, the court may order the money to be deposited into the general fund.

**Proposed Law:** The bill would create a “consumer protection restitution account” in the special revenue fund. Fifty percent of money recovered by the attorney general in a consumer enforcement action that is not designated as consumer enforcement public compensation or for another specific purpose, up to \$1 million per fiscal year, would be deposited into the account.

Money in the account would be appropriated to the attorney general to distribute to eligible consumers who are owed unpaid consumer enforcement public compensation.

A distribution received by a consumer under the bill is a subtraction for individual income tax purposes, and for purposes of the property tax refund and the renter’s credit.

**REVENUE ANALYSIS DETAIL**

- Since the payments authorized in the bill are not in the February 2025 forecast, the subtractions would have no fiscal impact relative to the forecast.

**Number of Taxpayers:** Unknown.

Minnesota Department of Revenue  
Tax Research Division  
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