



**INDIVIDUAL INCOME TAX  
PROPERTY TAX REFUND  
CORPORATE FRANCHISE TAX  
Victims of Crime Account Checkoff**

February 26, 2026

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

Department of Revenue  
Analysis of S.F. 3805 (Latz)

	<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)			
Minnesota Victims of Crime Account, Special Revenue Fund	\$0	\$0	\$0	\$260

Effective beginning with tax year 2028.

**EXPLANATION OF THE BILL**

**Current Law:** In 2025, Minnesota law established the Minnesota victims of crime account in the special revenue fund and provides ongoing funding through statutory transfers and dedicated assessments and fees; current law does not include a tax-return checkoff mechanism that allows taxpayers to make voluntary designations into this account.

**Proposed Law:** The bill would establish a new taxpayer-funded checkoff allowing taxpayers to designate \$1 or more to be added to their tax due or deducted from their refund and credited to the Minnesota victims of crime account in the special revenue fund. The checkoff would appear on individual income tax, property tax refund, and corporate franchise tax returns.

**REVENUE ANALYSIS DETAIL**

- The proposal would have no impact on the state general fund. Amounts designated are voluntary contributions that reduce refunds or increase tax due and are credited to the Minnesota victims of crime account in the special revenue fund.
- The proposed checkoff would function similarly to the nongame wildlife checkoff on individual income tax returns, property tax refund returns, and corporate franchise tax returns.
- Over the most recent five years, nongame wildlife contributions have averaged \$989,000 on income tax returns, \$157,000 on property tax refund returns, and \$400 on corporate franchise tax returns.
- This estimate assumes that the proposed checkoff would generate 25% of the wildlife checkoff amounts over the forecast window.
- Tax year impacts are allocated to the following fiscal year.

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