

SF3805 - 0 - Crime Victims Tax Donation Checkoff Box Authorized

Chief Author: **Ron Latz**
 Committee: **Judiciary And Public Safety**
 Date Completed: **3/9/2026 10:17:19 AM**
 Lead Agency: **Revenue Dept**
 Other Agencies:
 Public Safety Dept

State Fiscal Impact	Yes	No
Expenditures	X	
Fee/Departmental Earnings	X	
Tax Revenue	X	
Information Technology	X	
Local Fiscal Impact		X

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions shown in the parentheses.

State Cost (Savings)	Biennium			Biennium		
	Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029
Public Safety Dept		-	-	-	-	-
Restrict Misc Special Revenue		-	-	-	-	-
State Total		-	-	-	-	-
Restrict Misc Special Revenue		-	-	-	-	-
Total		-	-	-	-	-
Biennial Total				-		-

Full Time Equivalent Positions (FTE)	Biennium			Biennium	
	FY2025	FY2026	FY2027	FY2028	FY2029
Public Safety Dept	-	-	-	-	-
Restrict Misc Special Revenue	-	-	-	-	-
Total	-	-	-	-	-

Lead LBO Analyst's Comment

I have reviewed this fiscal note for reasonableness of content and consistency with the LBO's Uniform Standards and Procedures.

LBO Signature: Joel Enders **Date:** 3/9/2026 10:17:19 AM
Phone: 651-284-6542 **Email:** joel.enders@lbo.mn.gov

State Cost (Savings) Calculation Details

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions are shown in parentheses.

*Transfers In/Out and Absorbed Costs are only displayed when reported.

State Cost (Savings) = 1-2	Biennium			Biennium	
Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029
Public Safety Dept	-	-	-	-	-
Restrict Misc Special Revenue	-	-	-	-	-
Total	-	-	-	-	-
Biennial Total			-		-
1 - Expenditures, Absorbed Costs*, Transfers Out*					
Public Safety Dept	-	-	-	-	-
Restrict Misc Special Revenue	-	-	-	1,146	1,146
Total	-	-	-	1,146	1,146
Biennial Total			-		2,292
2 - Revenues, Transfers In*					
Public Safety Dept	-	-	-	-	-
Restrict Misc Special Revenue	-	-	-	1,146	1,146
Total	-	-	-	1,146	1,146
Biennial Total			-		2,292

SF3805 - 0 - Crime Victims Tax Donation Checkoff Box Authorized

Chief Author: **Ron Latz**
 Committee: **Judiciary And Public Safety**
 Date Completed: **3/9/2026 10:17:19 AM**
 Agency: **Revenue Dept**

State Fiscal Impact	Yes	No
Expenditures		X
Fee/Departmental Earnings		X
Tax Revenue	X	
Information Technology	X	
Local Fiscal Impact		X

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions shown in the parentheses.

State Cost (Savings)	Biennium			Biennium		
	Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029
Total	-	-	-	-	-	-
Biennial Total				-		-

Full Time Equivalent Positions (FTE)	Biennium			Biennium	
	FY2025	FY2026	FY2027	FY2028	FY2029
Total	-	-	-	-	-

LBO Analyst's Comment

I have reviewed this fiscal note for reasonableness of content and consistency with the LBO's Uniform Standards and Procedures.

LBO Signature: Joel Enders **Date:** 3/9/2026 10:03:40 AM
Phone: 651-284-6542 **Email:** joel.enders@lbo.mn.gov

State Cost (Savings) Calculation Details

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions are shown in parentheses.

*Transfers In/Out and Absorbed Costs are only displayed when reported.

State Cost (Savings) = 1-2		Biennium			Biennium	
Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029	
Total	-	-	-	-	-	-
Biennial Total			-			-
1 - Expenditures, Absorbed Costs*, Transfers Out*						
Total	-	-	-	-	-	-
Biennial Total			-			-
2 - Revenues, Transfers In*						
Total	-	-	-	-	-	-
Biennial Total			-			-

Bill Description

SF 3805 authorizes a tax contribution checkoff that will appear on individual and corporate tax returns and on the property tax refund return. The contributions reduce a taxpayer’s refund or increase the liability on the return and will go to the Minnesota victims of crime account.

Section 1 requires tax preparers to provide written notice to clients of the option to contribute to this account.

Sections 2 through 5 align this requirement with the nongame wildlife checkbox in other statutes related to tax preparation services.

Section 6 authorizes the contribution to the Minnesota victims of crime account on income tax returns and property tax refund claim forms.

Section 7 authorizes the contribution to the Minnesota victims of crime account on corporate tax returns (C corporations and S corporations).

The bill is effective beginning with tax years after December 31, 2027.

Assumptions

The Department of Revenue (Revenue) assumes similar administrative impacts as those incurred by the nongame wildlife contribution. Revenue assumes all impact to occur in FY28 and later.

The Corporate Franchise Tax Division (CFT) assumes updates will be made to forms and instructions, trainings, outreach, website, and procedures, which will be completed by existing staff in FY28 as part of the division’s annual changes process.

The Income Tax and Withholding Division (ITW) assumes updates to forms M1 and M1PR will be completed by existing staff in FY28 as part of the division’s annual changes process.

The Appeals, Legal Services, and Disclosure Division (ALSD) assumes ITW, CFT, and Communications attorneys will review forms, instructions, and external messaging. This work will be completed in FY28 by existing staff.

The Communication Division assumes updates to forms, instructions, and website will be completed by existing staff in FY28 as part of the division’s annual changes process.

The Financial Management Division (FMD) assumes it will test the data related to the new transaction and ensure it is accurately reflected in all FMD reports. These tasks will be completed in FY28 by existing staff.

FMD assumes that beginning in FY28 and ongoing, it will perform refund activities and the reconciliation process. This work will be completed by existing staff.

MNIT assumes development in FY28 in the following areas: GenTax Returns/Schedules; Audit Program; e-Services/TAP; Letters; Reporting; Business Rules/ERCs; File Format/Definition/Schema/Upload; Data Capture/Formatting for Paper Returns. MNIT assumes a project manager and business analyst will be assigned. This work will be completed by existing staff.

MNIT anticipates some ongoing support will be needed beginning in FY29. This work will be completed by existing staff.

The Tax Operations Division (Tax Ops) assumes that it will need to update the form XMLs and MeF system for Forms M1, M1PR, M4, and M8 to facilitate the new line. In addition, Tax Ops assumes Tax Systems Planning will need to add a line to the Property Tax Refund Online Filing System (Form M1PR), Form M4, and Form M8 in e-Services. Finally, Tax Ops assumes it will need to update GenTax (the Integrated Tax System) to implement this provision for the tax types covered by Forms M1, M1PR, M4, and M8. All of this work will be completed by existing staff in FY28 as part of the division's annual changes process.

Tax Ops assumes returns, refunds, and mail processing volume will not be affected by this bill.

Expenditure and/or Revenue Formula

N/A

Long-Term Fiscal Considerations

N/A

Local Fiscal Impact

N/A

References/Sources

Agency staff provided information for this fiscal note.

Agency Contact:

Agency Fiscal Note Coordinator Signature: George Drometer

Phone: 651-556-6009

Date: 3/9/2026 10:02:06 AM

Email: george.drometer@state.mn.us

SF3805 - 0 - Crime Victims Tax Donation Checkoff Box Authorized

Chief Author: **Ron Latz**
 Committee: **Judiciary And Public Safety**
 Date Completed: **3/9/2026 10:17:19 AM**
 Agency: **Public Safety Dept**

State Fiscal Impact	Yes	No
Expenditures	X	
Fee/Departmental Earnings	X	
Tax Revenue		X
Information Technology		X
Local Fiscal Impact		X

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions shown in the parentheses.

State Cost (Savings)	Biennium			Biennium		
	Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029
Restrict Misc Special Revenue	-	-	-	-	-	-
Total	-	-	-	-	-	-
Biennial Total			-			-

Full Time Equivalent Positions (FTE)	Biennium			Biennium	
	FY2025	FY2026	FY2027	FY2028	FY2029
Restrict Misc Special Revenue	-	-	-	-	-
Total	-	-	-	-	-

LBO Analyst's Comment

I have reviewed this fiscal note for reasonableness of content and consistency with the LBO's Uniform Standards and Procedures.

LBO Signature: Laura Cecko **Date:** 3/9/2026 10:13:01 AM
Phone: 651-284-6543 **Email:** laura.cecko@lbo.mn.gov

State Cost (Savings) Calculation Details

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions are shown in parentheses.

*Transfers In/Out and Absorbed Costs are only displayed when reported.

State Cost (Savings) = 1-2		Biennium			Biennium	
Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029	
Restrict Misc Special Revenue	-	-	-	-	-	-
Total	-	-	-	-	-	-
Biennial Total			-			-
1 - Expenditures, Absorbed Costs*, Transfers Out*						
Restrict Misc Special Revenue	-	-	-	1,146	1,146	
Total	-	-	-	1,146	1,146	
Biennial Total			-			2,292
2 - Revenues, Transfers In*						
Restrict Misc Special Revenue	-	-	-	1,146	1,146	
Total	-	-	-	1,146	1,146	
Biennial Total			-			2,292

Bill Description

SF3805-0 creates a checkoff box on the Minnesota income tax form to allow individuals and corporations to increase their tax owed or reduce their tax return by \$1 or more. Individuals will also be able to donate in the same way on the Minnesota property tax refund claim form. Funding from this revenue stream will be paid into the Minnesota Victims of Crime Account to be used for grants to entities providing direct services to crime victims.

The tax checkoff will be available on the income tax return and property tax refund claim forms starting in calendar year 2028. The bill requires tax preparers to notify clients in writing of the availability of this donation.

Assumptions

The Office of Justice Programs (OJP) assumes that the revenue generated would be at the same level as the income earned from the Nongame Wildlife Fund tax checkoff box as public support for crime victim services is strong in the state of Minnesota.

OJP would immediately utilize revenue in grants to crime victim services providers.

Expenditure and/or Revenue Formula

In the past five years, the annual average of the nongame wildlife checkoff revenue from tax returns is as follows:

\$989,000 from income tax returns

\$157,000 from property tax refunds

\$400 on corporate tax returns

\$989,000 + \$157,000 + \$400 = \$1,146,400 in FY28 and beyond

Long-Term Fiscal Considerations

Local Fiscal Impact

References/Sources

Agency Contact:

Agency Fiscal Note Coordinator Signature: Nicole Mickelson

Phone: 651-201-7045

Date: 3/9/2026 9:28:27 AM

Email: nicole.mickelson@state.mn.us