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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3776

02/24/2022 Authored by Noor
The bill was read for the first time and referred to the Committee on Higher Education Finance and Policy
03/07/2022 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to higher education; providing an income tax subtraction for certain grants;
1.3 increasing funding for the emergency assistance for postsecondary students
1.4 program; amending Minnesota Statutes 2020, section 290.0132, by adding a
1.5 subdivision; Laws 2021, First Special Session chapter 2, article 1, section 2,
1.6 subdivision 24.

1.7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.8 Section 1. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision
1.9 to read:

1.10 Subd. 31. Emergency assistance for postsecondary student grants. The portion of
1.11 an emergency grant for postsecondary students that is not used for qualified tuition and
1.12 related expenses, as defined in Internal Revenue Code section 117, paragraph (b), clause
1.13 (2), is a subtraction.

1.14 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.15 31, 2021.

1.16 Sec. 2. Laws 2021, First Special Session chapter 2, article 1, section 2, subdivision 24, is
1.17 amended to read:

1.18 Subd. 24. Emergency Assistance for 269,000 269,000
1.19 Postsecondary Students 800,000

1.20 (a) This appropriation is for the Office of
1.21 Higher Education to allocate grant funds on a
1.22 matching basis to eligible institutions as
1.23 defined under Minnesota Statutes, section

- 2.1 136A.103, located in Minnesota with a  
2.2 demonstrable homeless student population.
- 2.3 (b) This appropriation shall be used to meet  
2.4 immediate student needs that could result in  
2.5 a student not completing the term or their  
2.6 program including, but not limited to,  
2.7 emergency housing, food, and transportation.  
2.8 Institutions shall minimize any negative  
2.9 impact on student financial aid resulting from  
2.10 the receipt of emergency funds.
- 2.11 (c) The commissioner shall determine the  
2.12 application process and the grant amounts.  
2.13 The Office of Higher Education shall partner  
2.14 with interested postsecondary institutions,  
2.15 other state agencies, and student groups to  
2.16 establish the programs.
- 2.17 (d) The base for this appropriation is ~~\$319,000~~  
2.18 \$800,000 in fiscal year 2024 and later.