

This Document can be made available  
in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 388

02/06/2013 Authored by Benson, J., and Lenczewski  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; increasing the threshold amount for estate taxes; amending  
1.3 Minnesota Statutes 2012, section 289A.10, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2012, section 289A.10, subdivision 1, is amended to read:

1.6 Subdivision 1. **Return required.** In the case of a decedent who has an interest in  
1.7 property with a situs in Minnesota, the personal representative must submit a Minnesota  
1.8 estate tax return to the commissioner, on a form prescribed by the commissioner, if:

1.9 (1) a federal estate tax return is required to be filed; or

1.10 (2) the federal gross estate exceeds \$1,000,000 \$2,000,000.

1.11 The return must contain a computation of the Minnesota estate tax due. The return  
1.12 must be signed by the personal representative.

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
1.14 December 31, 2012.