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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **75**

01/05/2023 Authored by Robbins; Anderson, P. E., and Scott  
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; individual income; repealing the addition for qualified tuition  
1.3 plan distributions used for K-12 tuition; repealing Minnesota Statutes 2022, section  
1.4 290.0131, subdivision 15.

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

1.6 Section 1. **REPEALER.**

1.7 Minnesota Statutes 2022, section 290.0131, subdivision 15, is repealed.

1.8 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.9 31, 2022.

**290.0131 INDIVIDUALS, ESTATES, AND TRUSTS; ADDITIONS TO FEDERAL TAXABLE INCOME OR FEDERAL ADJUSTED GROSS INCOME.**

Subd. 15. **529 plan addition.** The lesser of the following amounts is an addition:

(1) the total distributions for the taxable year from a qualified plan under section 529 of the Internal Revenue Code, owned by the taxpayer, that are expended for qualified higher education expenses under section 529(c)(7) of the Internal Revenue Code (expenses for tuition for elementary or secondary public, private, or religious school); or

(2) the total amount required to be reported to the taxpayer by any trustee of a qualified tuition plan under section 529 of the Internal Revenue Code as earnings on Internal Revenue Service Form 1099Q for the taxable year.