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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **787**

01/25/2023 Authored by Anderson, P. H.; Davids; Torkelson; Backer; Schomacker and others
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; corporate franchise; repealing the sunset
1.3 for the credit for historic structure rehabilitation and reviving expired provisions;
1.4 repealing Minnesota Statutes 2022, section 290.0681, subdivision 10.

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

1.6 Section 1. **REPEAL OF EXPIRATION AND REVIVAL OF EXPIRED PROVISIONS.**

1.7 (a) Minnesota Statutes 2022, section 290.0681, subdivision 10, is repealed.

1.8 (b) The expired provisions of Minnesota Statutes, section 290.0681, subdivisions 1 to
1.9 9, are revived and reenacted.

1.10 **EFFECTIVE DATE.** Paragraph (a) is effective the day following final enactment.

1.11 Paragraph (b) is effective for applications for allocation certificates submitted after June

1.12 30, 2023.

APPENDIX
Repealed Minnesota Statutes: 23-02343

290.0681 CREDIT FOR HISTORIC STRUCTURE REHABILITATION.

Subd. 10. **Sunset.** This section expires after fiscal year 2022, except that the office's authority to issue credit certificates under subdivision 4 based on allocation certificates that were issued before fiscal year 2023 remains in effect through 2025, and the reporting requirements in subdivision 9 remain in effect through the year following the year in which all allocation certificates have either been canceled or resulted in issuance of credit certificates, or 2026, whichever is earlier.