

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 3450

(SENATE AUTHORS: DZIEDZIC, Marty and Rest)

DATE	D-PG	OFFICIAL STATUS
04/06/2016	5702	Introduction and first reading Referred to Taxes
04/14/2016	5817	Author added Marty
04/21/2016	5941	Author added Rest

A bill for an act
relating to taxation; individual income and corporate franchise; providing a tax
credit for implementing nameless job application review process; proposing
coding for new law in Minnesota Statutes, chapter 290.

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

Section 1. **[290.0693] CREDIT FOR NAMELESS JOB APPLICATION REVIEW
PROCESS IMPLEMENTATION.**

Subdivision 1. Definitions. (a) For purposes of this section, the following definitions
apply.

(b) "Nameless job application review process" means a system or process that:
(1) removes the name of job applicants prior to review of the applicant's application
or request for interview, whether submitted in writing or online; and

(2) prevents any person reviewing job applications or requests for interview from
knowing the name of the applicant prior to or during review of the applicant's job
application or request for interview.

(c) "Qualified employer" means an employer that maintains a nameless job
application review process registered with the commissioner of human rights under
subdivision 3.

Subd. 2. Credit allowed. (a) A qualified employer who is required to file a return
under section 289A.08, subdivision 1, 2, or 3, is allowed a credit against the tax due under
this chapter equal to \$100 per employee, up to \$40,000 per taxable year. The number of
employees equals the average number of full-time equivalent employees employed by
the qualified employer in the 12 months immediately preceding registration with the
commissioner of human rights.

2.1 (b) For a nonresident or part-year resident, the credit must be allocated based on the
2.2 percentage calculated under section 290.06, subdivision 2c, paragraph (e).

2.3 Subd. 3. **Registration requirement.** (a) An employer must register with the
2.4 commissioner of human rights to become a qualified employer. The registration must be
2.5 in a form and manner prescribed by the commissioner of human rights in consultation
2.6 with the commissioner of revenue.

2.7 (b) The commissioner of human rights must implement procedures to verify the
2.8 information in an employer's registration to become a qualified employer and to monitor a
2.9 qualified employer's compliance in maintaining a nameless job application review process.

2.10 (c) A qualified employer must annually renew its registration with the commissioner
2.11 of human rights. An employer that ceases to be a qualified employer at any time during a
2.12 taxable year is not allowed the credit under this section.

2.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.14 December 31, 2015.