

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 3746

(SENATE AUTHORS: OSMEK)

DATE	D-PG	OFFICIAL STATUS
03/07/2022	5226	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; individual income; conforming to the federal tax rules for the

1.3 Shuttered Venue Operators grant program; amending Minnesota Statutes 2021

1.4 Supplement, section 290.0111, subdivision 4.

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

1.6 Section 1. Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 4, is

1.7 amended to read:

1.8 Subd. 4. **Consolidated Appropriations Act, 2021.** (a) "Internal Revenue Code" includes

1.9 the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law

1.10 116-260:

1.11 (1) section 275;

1.12 (2) section 276; and

1.13 (3) section 277.

1.14 (b) For taxable years beginning after December 31, 2019, and before January 1, 2021,

1.15 "Internal Revenue Code" includes sections 278(b) and 278(c) of the COVID-related Tax

1.16 Relief Act of 2020 in Public Law 116-260.

1.17 (c) For taxable years beginning after December 31, 2019, "Internal Revenue Code"

1.18 includes section 278(d) of the COVID-related Tax Relief Act of 2020 in Public Law 116-260.

1.19 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning

1.20 after December 31, 2019.