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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. 1820

01/24/2012 Authored by Dettmer, Crawford, Westrom, Anderson, B., Vogel and others
The bill was read for the first time and referred to the Veterans Services Division

1.1 A bill for an act
1.2 relating to taxation; income; military service credit; eliminating income-based
1.3 reduction; amending Minnesota Statutes 2010, section 290.0677, subdivision 1a.

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

1.5 Section 1. Minnesota Statutes 2010, section 290.0677, subdivision 1a, is amended to
1.6 read:

1.7 Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is
1.8 allowed a credit against the tax imposed under this chapter for past military service. The
1.9 credit equals \$750. ~~The credit allowed under this subdivision is reduced by ten percent of~~
1.10 ~~adjusted gross income in excess of \$30,000, but in no case is the credit less than zero.~~

1.11 (b) For a nonresident or a part-year resident, the credit under this subdivision
1.12 must be allocated based on the percentage calculated under section 290.06, subdivision
1.13 2c, paragraph (e).

1.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
1.15 December 31, 2011.