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State of Minnesota

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HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 3769

- 02/14/2024 Authored by Lislegard and Gomez
The bill was read for the first time and referred to the Committee on Taxes
- 03/11/2024 Adoption of Report: Re-referred to the Committee on Ways and Means
- 03/13/2024 Adoption of Report: Placed on the General Register
Read for the Second Time
- 03/18/2024 Calendar for the Day
Read for the Third Time
Passed by the House and transmitted to the Senate
- 04/02/2024 Passed by the Senate and returned to the House
- 04/05/2024 Presented to Governor
- 04/08/2024 Governor Approval

1.1 A bill for an act

1.2 relating to taxation; corporate franchise; modifying the effective date of a reduction

1.3 in the limitation on the deductibility of net operating losses; amending Laws 2023,

1.4 chapter 64, article 1, section 44.

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

1.6 Section 1. Laws 2023, chapter 64, article 1, section 44, the effective date, is amended to

1.7 read:

1.8 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.9 31, ~~2022~~ 2023.

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

1.11 after December 31, 2022.