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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **2749**

03/28/2019 Authored by Huot  
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; increasing the phaseout threshold for the  
1.3 past military service credit; amending Minnesota Statutes 2018, section 290.0677,  
1.4 subdivision 1a.

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

1.6 Section 1. Minnesota Statutes 2018, section 290.0677, subdivision 1a, is amended to read:

1.7 Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is allowed  
1.8 a credit against the tax imposed under this chapter for past military service. The credit equals  
1.9 \$750. The credit allowed under this subdivision is reduced by ten percent of adjusted gross  
1.10 income in excess of ~~\$30,000~~ \$50,000, 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 must be  
1.12 allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph  
1.13 (e).

1.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.15 31, 2018.