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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

EIGHTY-EIGHTH SESSION

**H. F. No. 62**

01/14/2013 Authored by Dettmer; Lohmer; Benson, M.; Gruenhagen; Howe and others

The bill was read for the first time and referred to the Committee on State Government Finance and Veterans Affairs

03/06/2013 Adoption of Report: Pass and re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to veterans; modifying eligibility for a tax credit for past military service;  
1.3 amending Minnesota Statutes 2012, section 290.0677, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2012, section 290.0677, subdivision 2, is amended to read:

1.6 Subd. 2. **Definitions.** (a) For purposes of this section, the following terms have  
1.7 the meanings given.

1.8 (b) "Designated area" means a:

1.9 (1) combat zone designated by Executive Order from the President of the United  
1.10 States;

1.11 (2) qualified hazardous duty area, designated in Public Law; or

1.12 (3) location certified by the U. S. Department of Defense as eligible for combat zone  
1.13 tax benefits due to the location's direct support of military operations.

1.14 (c) "Active military service" means active duty service in any of the United States  
1.15 armed forces, the National Guard, or reserves.

1.16 (d) "Qualified individual" means an individual who has:

1.17 (1) ~~either (i)~~ met one of the following criteria:

1.18 (i) has served at least 20 years in the military or;

1.19 (ii) has a service-connected disability rating of 100 percent for a total and permanent  
1.20 disability; or

1.21 (iii) has been determined by the military to be eligible for compensation from a  
1.22 pension or other retirement pay from the federal government for service in the military,  
1.23 as computed under United States Code, title 10, sections 1401 to 1414, 1447 to 1455,  
1.24 or 12733; and

2.1 (2) separated from military service before the end of the taxable year.

2.2 (e) "Adjusted gross income" has the meaning given in section 61 of the Internal  
2.3 Revenue Code.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.5 December 31, 2012.