

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 1393

03/02/2015 Authored by McDonald, Gruenhagen, Franson, Davids, Uglem and others
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; individual income; modifying the definition of resident;
amending Minnesota Statutes 2014, section 290.01, subdivision 7.

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

Section 1. Minnesota Statutes 2014, section 290.01, subdivision 7, is amended to read:

Subd. 7. **Resident.** (a) The term "resident" means any individual domiciled
in Minnesota, except that an individual is not a "resident" for the period of time that
the individual is a "qualified individual" as defined in section 911(d)(1) of the Internal
Revenue Code, if the qualified individual notifies the county within three months of
moving out of the country that homestead status be revoked for the Minnesota residence
of the qualified individual, and the property is not classified as a homestead while the
individual remains a qualified individual.

(b) "Resident" also means any individual domiciled outside the state who maintains
a place of abode in the state and spends in the aggregate more than ~~one-half~~ 200 days of
the tax year in Minnesota, unless:

(1) the individual or the spouse of the individual is in the armed forces of the United
States; or

(2) the individual is covered under the reciprocity provisions in section 290.081.

For purposes of this subdivision, presence within the state for any part of a calendar
day constitutes a day spent in the state. Individuals shall keep adequate records to
substantiate the days spent outside the state.

The term "abode" means a dwelling maintained by an individual, whether or not
owned by the individual and whether or not occupied by the individual, and includes a
dwelling place owned or leased by the individual's spouse.

2.1 (c) Neither the commissioner nor any court shall consider charitable contributions
2.2 made by an individual within or without the state in determining if the individual is
2.3 domiciled in Minnesota.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.5 December 31, 2014.