

This Document can be made available in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1085

03/04/2013 Authored by Erhardt
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; imposing a temporary income tax surtax;
1.3 amending Minnesota Statutes 2012, section 290.06, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2012, section 290.06, is amended by adding a
1.6 subdivision to read:

1.7 Subd. 2g. **Income tax surtax.** In addition to the tax computed under subdivision
1.8 2c and section 290.091, for taxable years beginning after December 31, 2012, but before
1.9 January 1, 2016, there is a surtax imposed on individuals, estates, and trusts. The surtax
1.10 equals five percent of the tax computed under subdivision 2c and section 290.901.

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