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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. **1452**

04/14/2011 Authored by Dettmer, Anderson, B., Kriesel, Gruenhagen and Leidiger  
The bill was read for the first time and referred to the Veterans Services Division  
02/15/2012 Adoption of Report: Pass as Amended and re-referred to 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 2010, section 290.0677, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2010, section 290.0677, subdivision 2, is amended to  
1.6 read:

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

1.9 (b) "Designated area" means a:

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

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

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

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

1.17 (d) "Qualified individual" means an individual who ~~has~~:

1.18 (1) ~~either~~ (i) has served at least 20 years in the military ~~or~~; (ii) has a service-connected  
1.19 disability rating of 100 percent for a total and permanent disability; or (iii) has been  
1.20 determined by the military to be eligible for compensation from a pension or other  
1.21 retirement pay from the federal government for service in the military, as computed under  
1.22 United States Code, title 10, sections 1401 to 1414, 1447 to 1455, or 12733; and

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

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

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.4 December 31, 2011.