

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 1541**

(SENATE AUTHORS: SCHOEN and Isaacson)

DATE	D-PG	OFFICIAL STATUS
02/27/2017	801	Introduction and first reading
		Referred to Veterans and Military Affairs Finance and Policy
03/06/2017	1011	Comm report: To pass and re-referred to Taxes
03/23/2017	1941	Author added Isaacson

1.1 A bill for an act

1.2 relating to taxation; individual income; modifying the credit for past military

1.3 service; amending Minnesota Statutes 2016, section 290.0677, subdivision 1a.

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

1.5 Section 1. Minnesota Statutes 2016, section 290.0677, subdivision 1a, is amended to read:

1.6 Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is allowed

1.7 a credit against the tax imposed under this chapter for past military service. The credit equals

1.8 ~~\$750~~ \$1,000. The credit allowed under this subdivision is reduced by ten percent of adjusted

1.9 gross income in excess of ~~\$30,000~~ \$50,000, but in no case is the credit less than zero.

1.10 (b) For a nonresident or a part-year resident, the credit under this subdivision must be

1.11 allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph

1.12 (e).

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.14 31, 2016.