

SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 195

(SENATE AUTHORS: ANDERSON, Petersen, B., Ingebrigtsen and Kiffmeyer)

DATE	D-PG	OFFICIAL STATUS
01/31/2013	129	Introduction and first reading Referred to Taxes

A bill for an act  
relating to taxation; income; military service credit; modifying income-based  
reduction; amending Minnesota Statutes 2012, section 290.0677, subdivision 1a.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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

Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is  
allowed a credit against the tax imposed under this chapter for past military service. The  
credit equals \$750. The credit allowed under this subdivision is reduced by ~~ten~~ five percent  
of adjusted gross income in excess of \$30,000, but in no case is the credit less than zero.

(b) For a nonresident or a part-year resident, the credit under this subdivision  
must be allocated based on the percentage calculated under section 290.06, subdivision  
2c, paragraph (e).

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