A bill for an act
relating to taxation; income; conforming to the clarification of the federal exclusion
of certain educator expenses.

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

Section 1. EXCLUSION OF EDUCATOR EXPENSES.

Subdivision 1. Scope. This section applies for the purpose of calculating:

(1) net income, as defined in Minnesota Statutes, section 290.01, subdivision 19;

(2) income, as defined in Minnesota Statutes, section 290.0674, subdivision 2a;

(3) alternative minimum taxable income, as defined in Minnesota Statutes, section
290.091, subdivision 2;

(4) alternative minimum taxable net income, as defined in Minnesota Statutes, section
290.0921, subdivision 2; and

(5) income, as defined in Minnesota Statutes, section 290A.03, subdivision 3.

Subd. 2. Clarification; educator expenses. "Internal Revenue Code" has the meaning
given in Minnesota Statutes, section 290.01, subdivision 31, as amended through the date
specified in that subdivision, but including the clarification of the exclusion from gross
income of educator expenses to include personal protective equipment, disinfectant, and
other supplies used for the prevention of COVID-19 under section 275 of Public Law
116-260.

EFFECTIVE DATE. This section is effective retroactively at the same time the
provisions of federal law specified in subdivision 2 were effective for federal purposes.