A bill for an act
relating to taxation; individual income; modifying the subtraction for charitable
contributions for taxpayers who do not itemize; amending Minnesota Statutes
2016, section 290.0132, subdivision 7.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2016, section 290.0132, subdivision 7, is amended to read:

Subd. 7. Charitable contributions for taxpayers who do not itemize. To the extent
not deducted or not deductible under section 408(d)(8)(E) of the Internal Revenue Code in
determining federal taxable income by an individual who does not itemize deductions for
federal income tax purposes for the taxable year, an amount equal to 50 percent of the excess
the total amount of charitable contributions over $500 allowable as a deduction for the
taxable year under section 170(a) of the Internal Revenue Code is a subtraction.

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