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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 1001

02/18/2015 Authored by Dean, M.; Zerwas; Loon; Vogel; Wills and others  
The bill was read for the first time and referred to the Committee on Health and Human Services Reform  
03/19/2015 By motion, recalled and re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; individual income; modifying the definition of resident to  
1.3 exclude days spent in Minnesota for medical treatment; amending Minnesota  
1.4 Statutes 2014, section 290.01, subdivision 7.

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

1.6 Section 1. Minnesota Statutes 2014, section 290.01, subdivision 7, is amended to read:

1.7 Subd. 7. **Resident.** (a) The term "resident" means any individual domiciled  
1.8 in Minnesota, except that an individual is not a "resident" for the period of time that  
1.9 the individual is a "qualified individual" as defined in section 911(d)(1) of the Internal  
1.10 Revenue Code, if the qualified individual notifies the county within three months of  
1.11 moving out of the country that homestead status be revoked for the Minnesota residence  
1.12 of the qualified individual, and the property is not classified as a homestead while the  
1.13 individual remains a qualified individual.

1.14 (b) "Resident" also means any individual domiciled outside the state who maintains  
1.15 a place of abode in the state and spends in the aggregate more than one-half of the tax  
1.16 year in Minnesota, unless:

1.17 (1) the individual or the spouse of the individual is in the armed forces of the United  
1.18 States; or

1.19 (2) the individual is covered under the reciprocity provisions in section 290.081.

1.20 For purposes of this subdivision, presence within the state for any part of a calendar  
1.21 day constitutes a day spent in the state, except that a day spent in Minnesota for the  
1.22 primary purpose of receiving medical treatment by the taxpayer, or the spouse, child, or  
1.23 parent of the taxpayer, is not treated as a day spent in Minnesota. "Medical treatment"

2.1 means treatment as defined in section 213(d)(1)(A) of the Internal Revenue Code.

2.2 Individuals shall keep adequate records to substantiate the days spent outside the state.

2.3 The term "abode" means a dwelling maintained by an individual, whether or not  
2.4 owned by the individual and whether or not occupied by the individual, and includes a  
2.5 dwelling place owned or leased by the individual's spouse.

2.6 (c) Neither the commissioner nor any court shall consider charitable contributions  
2.7 made by an individual within or without the state in determining if the individual is  
2.8 domiciled in Minnesota.

2.9 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.10 December 31, 2014.