

H. F. No. 1361

(c) "Federal poverty guideline" means the guideline most recently published in the Federal Register, adjusted for family size.

(d) "Income" has the meaning given in section 290.067, subdivision 2a.

(e) "Qualified citizenship expenses" means filing fees, including both application and biometric fingerprint fees, paid to the United States Citizenship and Immigration Services in connection with an N-400 naturalization application for a qualified citizenship applicant.

(f) "Qualified citizenship applicant" means the individual, the individual's spouse, or a dependent of the individual.

Subd. 4. **Credit refundable.** If the amount of credit that the claimant is eligible to receive under this section exceeds the claimant's liability for tax under this chapter, the commissioner of revenue shall refund the excess to the claimant.

Subd. 5. **Appropriation.** An amount sufficient to pay the refunds required by this section is appropriated from the general fund to the commissioner of revenue.

**EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

Sec. 2. **PURPOSE STATEMENT; TAX EXPENDITURES.**

Subdivision 1. **Authority.** This section is intended to fulfill the requirement under Minnesota Statutes, section 3.192, that a bill creating, renewing, or continuing a tax expenditure provide a purpose for the tax expenditure and a standard or goal against which its effectiveness may be measured.

Subd. 2. **Citizenship credit.** The purpose of this tax credit is to alleviate the burdensome cost of citizenship for lower-income applicants. The effectiveness of this tax credit will be measured by comparing the number of individuals applying for and becoming citizens after enactment of the credit with the number who did so in the year before the credit is first allowed.

**EFFECTIVE DATE.** This section is effective the day following final enactment.