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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2459

04/06/2021

1.1

1.14

Authored by Freiberg
The bill was read for the first time and referred to the Committee on Taxes

1.2	relating to taxation; individual income; allowing a temporary alternative calculation
1.3	for the working family credit.
1.4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.5	Section 1. TEMPORARY WORKING FAMILY CREDIT ALTERNATIVE
1.6	CALCULATION.
1.7	Notwithstanding Minnesota Statutes, section 290.0671, subdivision 1a, for purposes of
1.8	calculating the credit under Minnesota Statutes, section 290.0671, for taxable years beginning
1.9	after December 31, 2019, and before January 1, 2021, "earned income" as defined under
1.10	that section means the greater of a taxpayer's earned income for the taxable year beginning
1.11	after December 31, 2018, and before January 1, 2020, and the taxpayer's earned income for
1.12	the taxable year beginning after December 31, 2019, and before January 1, 2021.
1.13	EFFECTIVE DATE. This section is effective retroactively for taxable years beginning

A bill for an act

Section 1. 1

after December 31, 2019, and before January 1, 2021.