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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3054

02/03/2022   Authored by Keeler
The bill was read for the first time and referred to the Committee on Taxes

1.1   A bill for an act

1.2   relating to taxation; individual income; modifying the subtraction for National
1.3   Guard and reserve compensation; amending Minnesota Statutes 2020, section
1.4   290.0132, subdivision 11.

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

1.6   Section 1. Minnesota Statutes 2020, section 290.0132, subdivision 11, is amended to read:

1.7   Subd. 11. **National Guard and reserve compensation.** (a) Compensation paid to

1.8   members of the Minnesota National Guard, the National Guard of a neighboring state, or

1.9   other reserve components of the United States military for active service, including

1.10   compensation for services performed under the Active Guard Reserve (AGR) program, is

1.11   a subtraction.

1.12   (b) For purposes of this subdivision, ~~"active service" means~~ the following definitions

1.13   apply:

1.14   (1) ~~state active service as defined in section 190.05, subdivision 5a, clause (1)~~ "active

1.15   service" means:

1.16   (i) service or duty on behalf of the state or neighboring states in case of actual or

1.17   threatened public disaster, war, riot, tumult, breach of the peace, resistance of process, or

1.18   whenever called upon in aid of state civil authority;

1.19   (ii) service or duty under United States Code, title 32, as amended through December

1.20   31, 1983, and travel to or from that service or duty; or

1.21   (iii) service performed under section 190.08, subdivision 3; and

Section 1.   1

2.1 (2) ~~federally funded state active service as defined in section 190.05, subdivision 5b,~~

2.2 ~~and includes service performed under section 190.08, subdivision 3~~ "neighboring state"

2.3 means North Dakota, South Dakota, Iowa, or Wisconsin.

2.4 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning

2.5 after December 31, 2019.