

State of Minnesota

H. F. No. **44**

2.1 (1) the individual or the spouse of the individual is in the armed forces of the United  
2.2 States; or

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

2.4 (c) For purposes of this subdivision, ~~presence within the state for any part of a~~ an  
2.5 individual must be present in this state for substantially all of a calendar day ~~constitutes,~~  
2.6 including an overnight stay, to constitute a day spent in the state. Presence in Minnesota  
2.7 for the primary purpose of receiving medical treatment by an individual, or the spouse,  
2.8 child, or parent of the individual, is not treated as a day spent in Minnesota. For purposes  
2.9 of this section, "medical treatment" is treatment as defined in section 213(d)(1)(A) of the  
2.10 Internal Revenue Code. Individuals shall keep adequate records to substantiate the days  
2.11 spent outside the state.

2.12 (d) ~~The term~~ "Abode" means a dwelling maintained by an individual, whether or not  
2.13 owned by the individual and whether or not occupied by the individual, and includes a  
2.14 dwelling place owned or leased by the individual's spouse.

2.15 ~~(e)~~ (e) In determining where an individual is domiciled, neither the commissioner nor  
2.16 any court shall consider:

2.17 (1) charitable contributions made by the individual within or without the state;

2.18 (2) the location of the individual's attorney, certified public accountant, or financial  
2.19 adviser; or

2.20 (3) the place of business of a financial institution at which the individual applies for any  
2.21 new type of credit or at which the individual opens or maintains any type of account.

2.22 ~~(d)~~ (f) For purposes of this subdivision, the following terms have the meanings given  
2.23 them:

2.24 (1) "financial adviser" means:

2.25 (i) an individual or business entity engaged in business as a certified financial planner,  
2.26 registered investment adviser, licensed insurance producer or agent, or registered securities  
2.27 broker-dealer representative; or

2.28 (ii) a financial institution providing services related to trust or estate administration,  
2.29 investment management, or financial planning; and

2.30 (2) "financial institution" means a financial institution as defined in section 47.015,  
2.31 subdivision 1; a state or nationally chartered credit union; or a registered broker-dealer  
2.32 under the Securities and Exchange Act of 1934.

- 3.1
- EFFECTIVE DATE.**

This section is effective for taxable years beginning after December
- 3.2
- 31, 2018.