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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 445

02/11/2013 Authored by Davids  
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; conforming to the income tax provisions  
1.3 of the American Taxpayer Relief Act affecting the computation of the standard  
1.4 deduction; amending Minnesota Statutes 2012, section 290.01, subdivision 31.

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

1.6 Section 1. Minnesota Statutes 2012, section 290.01, subdivision 31, is amended to read:

1.7 Subd. 31. **Internal Revenue Code.** Unless specifically defined otherwise, "Internal  
1.8 Revenue Code" means the Internal Revenue Code of 1986, as amended through April 14,  
1.9 2011, and as amended by section 101 of Public Law 112-240 as it affects the standard  
1.10 deduction for married joint filers under section 63 of the Internal Revenue Code. Internal  
1.11 Revenue Code also includes any uncodified provision in federal law that relates to  
1.12 provisions of the Internal Revenue Code that are incorporated into Minnesota law. When  
1.13 used in this chapter, the reference to "subtitle A, chapter 1, subchapter N, part 1, of the  
1.14 Internal Revenue Code" is to the Internal Revenue Code as amended through March  
1.15 18, 2010.

1.16 **EFFECTIVE DATE.** This section is effective for tax years beginning after  
1.17 December 31, 2012.