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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4823

03/11/2024 Authored by Norris; Lee, K., and Gomez
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; allowing 18-year-old children to qualify
1.3 for the Minnesota child credit; amending Minnesota Statutes 2023 Supplement,
1.4 sections 290.0661, subdivision 1; 290.0671, subdivision 1a.

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

1.6 Section 1. Minnesota Statutes 2023 Supplement, section 290.0661, subdivision 1, is
1.7 amended to read:

1.8 Subdivision 1. **Definitions.** For the purposes of this section, "qualifying child" has the
1.9 meaning given in section 32(c) of the Internal Revenue Code, except:

1.10 (1) excluding individuals who attained the age of ~~18~~ 19 or greater in the taxable year;

1.11 and

1.12 (2) section 32(m) of the Internal Revenue Code does not apply.

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.14 31, 2023.

1.15 Sec. 2. Minnesota Statutes 2023 Supplement, section 290.0671, subdivision 1a, is amended
1.16 to read:

1.17 Subd. 1a. **Definitions.** For purposes of this section, "qualifying older child" means a
1.18 qualifying child, as defined in section 32(c) of the Internal Revenue Code, that attained at
1.19 least the age of ~~18~~ 19 in the taxable year. For the purposes of determining a qualifying older
1.20 child, section 32(m) of the Internal Revenue Code does not apply.

- 2.1 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
- 2.2 31, 2023.