

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-SECOND SESSION**

**S.F. No. 2379**

(SENATE AUTHORS: PUTNAM, Dziejdzic and Rest)

DATE  
04/07/2021

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1310 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
 1.2 relating to taxation; income; conforming to the clarification of the federal exclusion  
 1.3 of certain educator expenses.

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

1.5 Section 1. **EXCLUSION OF EDUCATOR EXPENSES.**

1.6 Subdivision 1. **Scope.** This section applies for the purpose of calculating:

1.7 (1) net income, as defined in Minnesota Statutes, section 290.01, subdivision 19;

1.8 (2) income, as defined in Minnesota Statutes, section 290.0674, subdivision 2a;

1.9 (3) alternative minimum taxable income, as defined in Minnesota Statutes, section

1.10 290.091, subdivision 2;

1.11 (4) alternative minimum taxable net income, as defined in Minnesota Statutes, section

1.12 290.0921, subdivision 2; and

1.13 (5) income, as defined in Minnesota Statutes, section 290A.03, subdivision 3.

1.14 Subd. 2. **Clarification; educator expenses.** "Internal Revenue Code" has the meaning

1.15 given in Minnesota Statutes, section 290.01, subdivision 31, as amended through the date

1.16 specified in that subdivision, but including the clarification of the exclusion from gross

1.17 income of educator expenses to include personal protective equipment, disinfectant, and

1.18 other supplies used for the prevention of COVID-19 under section 275 of Public Law

1.19 116-260.

1.20 **EFFECTIVE DATE.** This section is effective retroactively at the same time the

1.21 provisions of federal law specified in subdivision 2 were effective for federal purposes.