

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

S.F. No. 4614

(SENATE AUTHORS: GOGGIN, Pratt, Osmek, Draheim and Koran)

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|-------------|-------------|---|
| DATE | D-PG | OFFICIAL STATUS |
| 05/14/2020 | 6993 | Introduction and first reading Referred to Jobs and Economic Growth Finance and Policy |

1.1 A bill for an act

1.2 relating to economic development; providing payments to essential workers during

1.3 the COVID-19 pandemic; exempting payments from income tax.

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

1.5 Section 1. **SHORT TITLE.**

1.6 This act may be referred to as the "Minnesota Heroes Act."

1.7 Sec. 2. **APPRECIATION PAYMENTS TO ESSENTIAL WORKERS.**

1.8 (a) The commissioner of employment and economic development must pay \$250 to

1.9 each eligible essential worker who applies for payment and meets the requirements under

1.10 this section.

1.11 (b) Applicants must apply to the commissioner of employment and economic development

1.12 on a form prescribed by the commissioner by October 31, 2020. The application must include

1.13 a certification from the applicant to the commissioner that the applicant is an eligible essential

1.14 worker as defined in this section. The commissioner must issue all payments by December

1.15 31, 2020.

1.16 (c) The amount necessary to pay the grants under this section is appropriated to the

1.17 commissioner of employment and economic development from the general fund in fiscal

1.18 year 2020 and is available until December 31, 2020.

1.19 (d) The commissioner of management and budget must determine whether any of the

1.20 expenditures an appropriation is made for under this section is an eligible use of federal

1.21 funding received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act,

2.1 Public Law 116-136, title V. If the commissioner of management and budget determines
2.2 an expenditure is eligible for funding under title V of the CARES Act, the amount for the
2.3 eligible expenditure is appropriated from the account where CARES Act money has been
2.4 deposited and the corresponding amount appropriated under this section cancels to the
2.5 general fund.

2.6 (e) For purposes of this section, "eligible essential worker" means a person who:

2.7 (1) performs work that cannot be done at the person's home or residence through telework
2.8 or virtual work and can be done only at a place of work outside of the person's home or
2.9 residence, and is an exempt critical sector worker as described under Executive Order 20-20,
2.10 as extended, amended, and otherwise modified by Executive Order 20-33, Executive Order
2.11 20-48, and any related executive orders issued under Minnesota Statutes, section 12.21 or
2.12 12.31;

2.13 (2) worked in a critical sector at least 20 hours each week beginning after March 25,
2.14 2020, up through the earlier of:

2.15 (i) the date of application for payment under this section; or

2.16 (ii) the termination, rescission, or expiration of the requirement that all persons currently
2.17 living within the state are ordered to stay at home or in their place of residence except to
2.18 engage in the exempt activities and critical sector work as described under Executive Order
2.19 20-20, and extended, amended, and otherwise modified by Executive Order 20-33, Executive
2.20 Order 20-48, and any related executive orders issued under Minnesota Statutes, section
2.21 12.21 or 12.31;

2.22 (3) has a taxable net income, as defined in Minnesota Statutes, section 290.01, subdivision
2.23 22, of no more than \$40,000; and

2.24 (4) has not directly received public financial assistance as a result of the COVID-19
2.25 pandemic, including but not limited to unemployment insurance payments or the federal
2.26 Families First Coronavirus Response Act.

2.27 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.28 **Sec. 3. INCOME TAX SUBTRACTION.**

2.29 The amount of any payment received under section 2 is a subtraction for the purposes
2.30 of Minnesota Statutes, section 290.0132, subdivision 1, or 290.0134, subdivision 1.

2.31 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.32 31, 2019, and before January 1, 2021.