

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

**S.F. No. 99**

(SENATE AUTHORS: KLEIN and Dziezic)

DATE	D-PG	OFFICIAL STATUS
01/09/2023	116	Introduction and first reading Referred to Taxes
01/23/2023	352	Author added Dziezic

- 1.1 A bill for an act
- 1.2 relating to taxation; individual income; conforming to the federal tax rules for the
- 1.3 Shuttered Venue Operators grant program; amending Minnesota Statutes 2022,
- 1.4 section 290.0111, subdivision 4.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2022, section 290.0111, subdivision 4, is amended to read:
- 1.7 Subd. 4. **Consolidated Appropriations Act, 2021.** (a) "Internal Revenue Code" includes
- 1.8 the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law
- 1.9 116-260:
- 1.10 (1) section 275;
- 1.11 (2) section 276; and
- 1.12 (3) section 277.
- 1.13 (b) For taxable years beginning after December 31, 2019, and before January 1, 2021,
- 1.14 "Internal Revenue Code" includes sections 278(b) and 278(c) of the COVID-related Tax
- 1.15 Relief Act of 2020 in Public Law 116-260.
- 1.16 (c) For taxable years beginning after December 31, 2019, "Internal Revenue Code"
- 1.17 includes section 278(d) of the COVID-related Tax Relief Act of 2020 in Public Law 116-260.
- 1.18 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
- 1.19 after December 31, 2019.