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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1400

02/22/2021      Authored by Robbins and Haley  
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; repealing the addition for qualified tuition
- 1.3

plan distributions used for K-12 tuition; repealing Minnesota Statutes 2020, section
- 1.4

290.0131, subdivision 15.
- 1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6

Section 1. **REPEALER.**
- 1.7

Minnesota Statutes 2020, section 290.0131, subdivision 15, is repealed.
- 1.8

**EFFECTIVE DATE.** This section is effective for taxable years beginning after December
- 1.9

31, 2020.

**290.0131 INDIVIDUALS; ADDITIONS TO FEDERAL TAXABLE INCOME.**

Subd. 15. **529 plan addition.** The lesser of the following amounts is an addition:

(1) the total distributions for the taxable year from a qualified plan under section 529 of the Internal Revenue Code, owned by the taxpayer, that are expended for qualified higher education expenses under section 529(c)(7) of the Internal Revenue Code (expenses for tuition for elementary or secondary public, private, or religious school); or

(2) the total amount required to be reported to the taxpayer by any trustee of a qualified tuition plan under section 529 of the Internal Revenue Code as earnings on Internal Revenue Service Form 1099Q for the taxable year.