

2.1 ~~the taxable Social Security benefits received during the taxable year, and "Social Security~~
2.2 ~~benefits" has the meaning given in section 86(d)(1) of the Internal Revenue Code.~~

2.3 ~~(f) The commissioner shall adjust the maximum subtraction and threshold amounts in~~
2.4 ~~paragraphs (b) to (d) as provided in section 270C.22. The statutory year is taxable year~~
2.5 ~~2019. The maximum subtraction and threshold amounts as adjusted must be rounded to the~~
2.6 ~~nearest \$10 amount. If the amount ends in \$5, the amount is rounded up to the nearest \$10~~
2.7 ~~amount.~~

2.8 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.9 31, 2020.