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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 3318

05/13/2023 Authored by Murphy, Bakeberg, Zeleznikar, Knudsen, Bennett and others
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; establishing a two-year income tax holiday
1.3 for certain teachers.

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

1.5 Section 1. INCOME TAX HOLIDAY; TEACHERS.

1.6 (a) Notwithstanding any law to the contrary, for taxable years beginning after December
1.7 31, 2022, and before January 1, 2025, an individual who is an eligible teacher may elect to
1.8 receive an exemption from the individual income tax under Minnesota Statutes, chapter
1.9 290.

1.10 (b) An eligible teacher who is eligible for a refundable credit in excess of the individual's
1.11 liability for tax may still file and claim a return for a taxable year covered by this section.

1.12 (c) For the purposes of this section, "eligible teacher" means an individual who:

1.13 (1) worked at least 1,000 hours in Minnesota as a teacher, as defined in Minnesota
1.14 Statutes, section 122A.06, subdivision 2, during the taxable year; and

1.15 (2) had adjusted gross income during the taxable year that did not exceed \$95,000, or
1.16 \$190,000 for a married taxpayer filing a joint return.

1.17 (d) The definitions in Minnesota Statutes, section 290.01, apply for this section.

1.18 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.19 31, 2022, and before January 1, 2025.