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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3425

02/14/2022 Authored by Franson
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; allowing a subtraction for overtime pay;
1.3 amending Minnesota Statutes 2020, section 290.0132, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 31. Overtime pay. (a) The amount of overtime pay is a subtraction.

1.8 (b) For the purposes of this subdivision, "overtime pay" means wages, salaries, tips, and
1.9 other employee compensation earned for hours worked in any workweek in excess of the
1.10 maximum workweek applicable to the employee under chapter 177 or United States Code,
1.11 title 29, section 207.

1.12 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.13 31, 2022.