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19-0989

State of Minnesota

HOUSE OF REPRESENTATIVES H. F. No. 1192

NINETY-FIRST SESSION

Authored by Hansen The bill was read for the first time and referred to the Committee on Taxes 02/14/2019

1.1	A bill for an act
1.2 1.3	relating to taxation; individual income; providing a credit for installation of a sauna.
1.4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.5	Section 1. TEMPORARY SAUNA CREDIT.
1.6	(a) An individual taxpayer is allowed a credit against the tax imposed under Minnesota
1.7	Statutes, chapter 290, equal to 50 percent of the total installed cost of an eligible sauna.
1.8	(b) For purposes of this section, "eligible sauna" means a sauna that is:
1.9	(1) located in Minnesota; and
1.10	(2) installed on an owner-occupied residential property after December 31, 2019.
1.11	(c) For purposes of this subdivision "sauna" means a small room used as a hot-air or
1.12	steam bath for cleaning and refreshing the body. The sauna must be UL listed and comply
1.13	with UL safety standards.
1.14	(d) For the purposes of this section, "total installed cost" does not include any amount
1.15	deducted as a medical expense under section 213 of the Internal Revenue Code.
1.16	(e) The total credit allowed under this section for any taxable year cannot exceed the
1.17	taxpayer's tax liability for tax imposed under Minnesota Statutes, chapter 290.
1.18	EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.19	31, 2019, and before January 1, 2023.

1