

State of Minnesota

H. F. No. 1821

1.1 A bill for an act

1.2 relating to taxation; income; conforming to federal rules allowing a charitable

1.3 contribution deduction for taxpayers who do not elect to itemize deductions.

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

1.5 Section 1. **CHARITABLE CONTRIBUTION DEDUCTION CONFORMITY.**

1.6 Subdivision 1. **Scope.** This section applies for the purpose of calculating:

1.7 (1) net income, as defined in Minnesota Statutes, section 290.01, subdivision 19;

1.8 (2) income, as defined in Minnesota Statutes, section 290.0674, subdivision 2a;

1.9 (3) alternative minimum taxable income, as defined in Minnesota Statutes, section

1.10 290.091, subdivision 2;

1.11 (4) alternative minimum taxable income, as defined in Minnesota Statutes, section

1.12 290.0921, subdivision 3; and

1.13 (5) income, as defined in Minnesota Statutes, section 290A.03, subdivision 3.

1.14 Subd. 2. **Adopting federal changes related to allowing a special charitable**

1.15 **contribution deduction.** "Internal Revenue Code" has the meaning given in Minnesota

1.16 Statutes, section 290.01, subdivision 31, as amended through the date specified in that

1.17 subdivision, but including the deductions for charitable contributions allowed under:

1.18 (1) section 2204 of Public Law 116-136; and

1.19 (2) section 212 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 in Public

1.20 Law 116-260.

2.1        **EFFECTIVE DATE.** This section is effective retroactively at the same time the  
2.2        provisions of federal law specified in subdivision 2 were effective for federal purposes.