

2.1 (2) the volunteer received volunteer leave from the volunteer's employer.

2.2 (f) "Volunteer leave" means paid leave provided by an employer to an employee for the
2.3 express purpose of volunteering.

2.4 Subd. 2. **Credit allowed.** (a) A taxpayer who is a qualifying employer is allowed a credit
2.5 against the tax imposed under this chapter. The credit equals 50 percent of the taxpayer's
2.6 qualifying leave expenses. The credit is limited to \$100,000 per qualified employer, and
2.7 may not exceed the liability for tax under this chapter.

2.8 (b) For a part-year resident, the credit must be allocated based on the percentage
2.9 calculated under section 290.06, subdivision 2c, paragraph (e).

2.10 Subd. 3. **Pass-through entities.** Credits allowed to a partnership, a limited liability
2.11 company taxed as a partnership, an S corporation, or multiple owners of property are passed
2.12 through to the partners, members, shareholders, or owners, respectively, pro rata to each
2.13 partner, member, shareholder, or owner based on their share of the entity's income for the
2.14 taxable year.

2.15 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.16 31, 2018.