

SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 1794

(SENATE AUTHORS: MILLER, Parry, Carlson, Reinert and Howe)

DATE	D-PG	OFFICIAL STATUS
02/13/2012	3795	Introduction and first reading Referred to Taxes

A bill for an act
relating to taxation; income; military service credit; eliminating income-based
reduction; amending Minnesota Statutes 2010, section 290.0677, subdivision 1a.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2010, section 290.0677, subdivision 1a, is amended to
read:

Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is
allowed a credit against the tax imposed under this chapter for past military service. The
credit equals \$750. ~~The credit allowed under this subdivision is reduced by ten percent of~~
~~adjusted gross income in excess of \$30,000, but in no case is the credit less than zero.~~
(b) For a nonresident or a part-year resident, the credit under this subdivision
must be allocated based on the percentage calculated under section 290.06, subdivision
2c, paragraph (e).

EFFECTIVE DATE. This section is effective for taxable years beginning after
December 31, 2011.