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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **1348**

02/16/2017 Authored by Maye Quade, Dettmer, Davids, Becker-Finn, Lee and others  
The bill was read for the first time and referred to the Veterans Affairs Division  
03/07/2017 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; individual income; expanding the credit for past military  
1.3 service; amending Minnesota Statutes 2016, section 290.0677, subdivision 1a.

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

1.5 Section 1. Minnesota Statutes 2016, section 290.0677, subdivision 1a, is amended to read:

1.6 Subd. 1a. **Credit allowed; past military service.** (a) A qualified individual is allowed  
1.7 a credit against the tax imposed under this chapter for past military service. The credit equals  
1.8 ~~\$750~~ \$1,000. The credit allowed under this subdivision is reduced by ten percent of adjusted  
1.9 gross income in excess of ~~\$30,000~~ \$50,000, but in no case is the credit less than zero.

1.10 (b) For a nonresident or a part-year resident, the credit under this subdivision must be  
1.11 allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph  
1.12 (e).

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.14 31, 2016.