

8001.9000 INCORPORATION BY REFERENCE OF INTERNAL REVENUE CODE.

An incorporation by reference of the Internal Revenue Code in Minnesota Statutes, chapter 290 or 290A shall be interpreted in accordance with any regulations or rulings adopted or issued by the Internal Revenue Service which govern the referenced provisions.

Statutory Authority: *MS s 270C.06; 290.52*

History: *L 2005 c 151 art 1 s 114*

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