

## CHAPTER 290A

### PROPERTY TAX REFUND

290A.03 DEFINITIONS.

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*[For text of subds 1 to 13, see M.S.2006]*

Subd. 15. **Internal Revenue Code.** For taxable years beginning before January 1, 2006, and after December 31, 2006, "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended through May 18, 2006; and for taxable years beginning after December 31, 2005, and before January 1, 2007, "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended through December 31, 2006.

**History:** 2007 c 1 s 4