

290.0111 TEMPORARY CONFORMITY TO CERTAIN FEDERAL TAX CHANGES.

Subdivision 1. **Adopting Internal Revenue Code changes.** For the purposes of this chapter, "Internal Revenue Code," as defined in section 290.01, subdivisions 19 and 31, includes the sections of federal law specified in this section as enacted or amended through March 31, 2021.

Subd. 2. **Further Consolidated Appropriations Act, 2020.** (a) "Internal Revenue Code" includes the following provisions of the Taxpayer Certainty and Disaster Tax Relief Act of 2019 in Public Law 116-94:

- (1) section 101;
- (2) section 116;
- (3) section 117;
- (4) section 130;
- (5) section 131;
- (6) section 132;
- (7) section 144;
- (8) section 201;
- (9) section 202; and
- (10) section 204.

(b) "Internal Revenue Code" includes section 301 of the Setting Every Community Up for Retirement Enhancement Act of 2019 in Public Law 116-94.

Subd. 3. **CARES Act.** "Internal Revenue Code" includes the following sections of Public Law 116-136:

- (1) section 1106(i); and
- (2) section 2202.

Subd. 4. **Consolidated Appropriations Act, 2021.** (a) "Internal Revenue Code" includes the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law 116-260:

- (1) section 275;
- (2) section 276; and
- (3) section 277.

(b) For taxable years beginning after December 31, 2019, and before January 1, 2021, "Internal Revenue Code" includes sections 278(b) and 278(c) of the COVID-related Tax Relief Act of 2020 in Public Law 116-260.

Subd. 5. **American Rescue Plan Act.** "Internal Revenue Code" includes section 9042 of Public Law 117-2.

History: *1Sp2021 c 14 art 1 s 6*