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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 104

01/05/2023 Authored by Bahner, Gomez, Youakim and Urdahl
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; conforming to the federal tax rules for the
1.3 Shuttered Venue Operators grant program; amending Minnesota Statutes 2022,
1.4 section 290.0111, subdivision 4.

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

1.6 Section 1. Minnesota Statutes 2022, section 290.0111, subdivision 4, is amended to read:

1.7 Subd. 4. Consolidated Appropriations Act, 2021. (a) "Internal Revenue Code" includes
1.8 the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law
1.9 116-260:

1.10 (1) section 275;

1.11 (2) section 276; and

1.12 (3) section 277.

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

1.16 (c) For taxable years beginning after December 31, 2019, "Internal Revenue Code"
1.17 includes section 278(d) of the COVID-related Tax Relief Act of 2020 in Public Law 116-260.

1.18 EFFECTIVE DATE. This section is effective retroactively for taxable years beginning
1.19 after December 31, 2019.