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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **1799**

02/27/2017 Authored by Rosenthal, Marquart and Davids
The bill was read for the first time and referred to the Veterans Affairs Division

1.1 A bill for an act
1.2 relating to taxation; individual income; modifying 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.