

This Document can be made available
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **3464**

03/08/2018 Authored by Davids
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; modifying the subtraction for charitable
1.3 contributions for taxpayers who do not itemize; amending Minnesota Statutes
1.4 2016, section 290.0132, subdivision 7.

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

1.6 Section 1. Minnesota Statutes 2016, section 290.0132, subdivision 7, is amended to read:

1.7 Subd. 7. **Charitable contributions for taxpayers who do not itemize.** To the extent
1.8 not deducted or not deductible under section 408(d)(8)(E) of the Internal Revenue Code in
1.9 determining federal taxable income by an individual who does not itemize deductions for
1.10 federal income tax purposes for the taxable year, ~~an amount equal to 50 percent of the excess~~
1.11 the total amount of charitable contributions ~~over \$500~~ allowable as a deduction for the
1.12 taxable year under section 170(a) of the Internal Revenue Code is a subtraction.

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.14 31, 2017.