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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 4757

1.1 A bill for an act  
1.2 relating to state government; Minnesota farms and products humanitarian relief  
1.3 aid for Ukraine democracy; providing a tax credit for contributions to the Ukraine  
1.4 relief account; appropriating money.

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

1.6 Section 1. MINNESOTA FARMS AND PRODUCTS HUMANITARIAN RELIEF  
1.7 AID FOR UKRAINE DEMOCRACY.

1.8 Subdivision 1. Account created. The Ukraine relief account is created in the state  
1.9 treasury. Amounts contributed to the account are appropriated to the commissioner of  
1.10 administration to purchase products produced or grown in Minnesota to be distributed as  
1.11 humanitarian aid as quickly as possible to the democratically elected president of Ukraine  
1.12 or to leaders of neighboring democratic countries for the humanitarian benefit of the people  
1.13 of Ukraine. The commissioner of administration must consult with the commissioner of  
1.14 employment and economic development and the commissioner of agriculture to identify  
1.15 products produced and grown in Minnesota.

1.16 Subd. 2. Gifts and grants. The commissioner of administration is authorized to accept  
1.17 gifts and grants to augment the state's humanitarian aid as provided in subdivision 1. Gifts  
1.18 and grants must be deposited in the account under subdivision 1.

1.19 Subd. 3. Report. The commissioner of administration must report monthly to the chairs  
1.20 and ranking minority members of the committee in the senate with jurisdiction over finance  
1.21 and the committee in the house of representatives with jurisdiction over ways and means  
1.22 on the use of the funds appropriated in subdivision 1 and the gifts and grants received under  
1.23 subdivision 2.

2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.2 Sec. 2. **CREDIT FOR CONTRIBUTIONS TO THE UKRAINE RELIEF ACCOUNT.**

2.3 Subdivision 1. **Credit allowed; refundable.** (a) A credit is allowed against taxes imposed  
2.4 by Minnesota Statutes, chapter 290, equal to 50 percent of the contributions made to the  
2.5 Ukraine relief account in the taxable year. For married joint filers, the maximum credit  
2.6 equals \$200. For all other filers, the maximum credit equals \$100.

2.7 (b) If the amount of credit that the claimant is eligible to receive under this section  
2.8 exceeds the claimant's tax liability under Minnesota Statutes, chapter 290, the commissioner  
2.9 shall refund the excess to the claimant.

2.10 (c) For a nonresident or part-year resident taxpayer, the credit must be allocated based  
2.11 on the percentage calculated under Minnesota Statutes, section 290.06, subdivision 2c,  
2.12 paragraph (e).

2.13 Subd. 2. **Partnerships; multiple owners.** Credits granted to a partnership, a limited  
2.14 liability company taxed as a partnership, S corporation, or multiple owners of property are  
2.15 passed through to the partners, members, shareholders, or owners, respectively, pro rata to  
2.16 each partner, member, shareholder, or owner based on their share of the entity's assets or  
2.17 as specially allocated in their organizational documents or any other executed agreement,  
2.18 as of the last day of the taxable year.

2.19 Subd. 3. **Appropriation.** An amount sufficient to pay the refunds authorized under this  
2.20 section is appropriated to the commissioner from the general fund.

2.21 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.22 31, 2021, and before January 1, 2023.