

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 2319

(SENATE AUTHORS: REST, Bakk, Weber, Murphy and Frentz)

DATE	D-PG	OFFICIAL STATUS
03/25/2021		Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; individual income; allowing a temporary alternative calculation

1.3 for the working family credit.

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

1.5 Section 1. **TEMPORARY WORKING FAMILY CREDIT ALTERNATIVE**

1.6 **CALCULATION.**

1.7 Notwithstanding Minnesota Statutes, section 290.0671, subdivision 1a, for purposes of

1.8 calculating the credit under Minnesota Statutes, section 290.0671, for taxable years beginning

1.9 after December 31, 2019, and before January 1, 2021, "earned income" as defined under

1.10 that section means the greater of a taxpayer's earned income for the taxable year beginning

1.11 after December 31, 2018, and before January 1, 2020, and the taxpayer's earned income for

1.12 the taxable year beginning after December 31, 2019, and before January 1, 2021.

1.13 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning

1.14 after December 31, 2019, and before January 1, 2021.