

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 3777

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DATE
03/22/2018

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

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.