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State of Minnesota
HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 33

01/04/2023 Authored by Urdahl, Nash, West, Davids, Pelowski and others
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; conforming to the federal tax rules for the
- 1.3 Shuttered Venue Operators grant program; amending Minnesota Statutes 2022,
- 1.4 section 290.0111, subdivision 4.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2022, section 290.0111, subdivision 4, is amended to read:
- 1.7 Subd. 4. **Consolidated Appropriations Act, 2021.** (a) "Internal Revenue Code" includes
- 1.8 the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law
- 1.9 116-260:
- 1.10 (1) section 275;
- 1.11 (2) section 276; and
- 1.12 (3) section 277.
- 1.13 (b) For taxable years beginning after December 31, 2019, and before January 1, 2021,
- 1.14 "Internal Revenue Code" includes sections 278(b) and 278(c) of the COVID-related Tax
- 1.15 Relief Act of 2020 in Public Law 116-260.
- 1.16 (c) For taxable years beginning after December 31, 2019, "Internal Revenue Code"
- 1.17 includes section 278(d) of the COVID-related Tax Relief Act of 2020 in Public Law 116-260.
- 1.18 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
- 1.19 after December 31, 2019.