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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 4388

03/11/2020 Authored by Anderson and Franson 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; establishing a subtraction for in-home day
1.3 care providers; amending Minnesota Statutes 2018, section 290.0132, by adding
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 290.0132, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 30. Subtraction for in-home day care income. (a) 20 percent of a taxpayer's
1.9 qualified in-home day care income is a subtraction.

1.10 (b) For the purposes of this subdivision:

1.11 (1) "in-home day care" means a licensed family day care or group family day care, as
1.12 defined in Minnesota Rules, part 9502.0315, subparts 11 and 13;

1.13 (2) "net earnings from self-employment" has the meaning given in section 1402 of the
1.14 Internal Revenue Code; and

1.15 (3) "qualified in-home day care income" means a taxpayer's net earnings from
1.16 self-employment from an in-home day care.

1.17 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.18 31, 2019.