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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2730**

03/08/2023 Authored by Anderson, P. E.; Altendorf; Norris and Gomez  
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; providing a subtraction for certain  
1.3 unemployment compensation received in 2021.

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

1.5 Section 1. SUBTRACTION; CERTAIN UNEMPLOYMENT COMPENSATION.

1.6 (a) For the purposes of this section, "subtraction" has the meaning given in Minnesota  
1.7 Statutes, section 290.0132, subdivision 1, and the rules in that subdivision apply for this  
1.8 section.

1.9 (b) Unemployment compensation received by individuals in taxable years beginning  
1.10 after December 31, 2020, and before January 1, 2022, as a result of the decision issued by  
1.11 the Minnesota Court of Appeals, 956 N.W. 2d 1, filed February 22, 2021, is a subtraction.

1.12 EFFECTIVE DATE. This section is effective retroactively for taxable years beginning  
1.13 after December 31, 2020, and before January 1, 2022.