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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 790

01/25/2023 Authored by Robbins, Davids, Myers, Koznick, Nadeau 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; corporate franchise; allowing a state
1.3 subtraction for certain research and experimental expenditures disallowed federally;
1.4 amending Minnesota Statutes 2022, sections 290.0131, by adding a subdivision;
1.5 290.0132, by adding a subdivision; 290.0133, by adding a subdivision; 290.0134,
1.6 by adding a subdivision.

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

1.8 Section 1. Minnesota Statutes 2022, section 290.0131, is amended by adding a subdivision
1.9 to read:

1.10 Subd. 21. Amortization of research and experimental expenditures. The amount of
1.11 the amortization deduction under section 174(a)(2)(B) of the Internal Revenue Code is an
1.12 addition.

1.13 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.14 31, 2022.

1.15 Sec. 2. Minnesota Statutes 2022, section 290.0132, is amended by adding a subdivision
1.16 to read:

1.17 Subd. 34. Research and experimental expenditures. The amount of expenditures
1.18 charged to a capital account under section 174(a)(2)(A) of the Internal Revenue Code is a
1.19 subtraction.

1.20 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.21 31, 2022.

2.1 Sec. 3. Minnesota Statutes 2022, section 290.0133, is amended by adding a subdivision  
2.2 to read:

2.3 Subd. 16. **Amortization of research and experimental expenditures.** The amount of  
2.4 the amortization deduction under section 174(a)(2)(B) of the Internal Revenue Code is an  
2.5 addition.

2.6 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.7 31, 2022.

2.8 Sec. 4. Minnesota Statutes 2022, section 290.0134, is amended by adding a subdivision  
2.9 to read:

2.10 Subd. 21. **Research and experimental expenditures.** The amount of expenditures  
2.11 charged to a capital account under section 174(a)(2)(A) of the Internal Revenue Code is a  
2.12 subtraction.

2.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.14 31, 2022.