

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 61

(SENATE AUTHORS: DZIEDZIC, Rest and Bigham)

DATE
01/10/2019

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55 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; individual income; creating a subtraction for unreimbursed
1.3 employee expenses; amending Minnesota Statutes 2018, section 290.0132, by
1.4 adding 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. 27. Unreimbursed employee expenses. The amount of the deduction for certain
1.9 trade and business expenses of employees within the meaning of section 62(a)(2), items
1.10 (A) and (B), of the Internal Revenue Code, as amended through March 31, 2018, is a
1.11 subtraction. This subdivision applies only in years when the federal deduction for certain
1.12 trade and business expenses of employees is suspended under section 67(g) of the Internal
1.13 Revenue Code.

1.14 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.15 31, 2018.