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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3551

02/17/2022 Authored by Baker
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 and corporate franchise; conforming to the
1.3 federal exclusion from gross income of restaurant revitalization grants; amending
1.4 Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 5.

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

1.6 Section 1. Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 5, is
1.7 amended to read:

1.8 Subd. 5. **American Rescue Plan Act.** "Internal Revenue Code" includes ~~section~~ sections
1.9 9042 and 9673 of Public Law 117-2.

1.10 **EFFECTIVE DATE.** This section is effective the day following final enactment, except
1.11 the changes incorporated by federal changes are effective retroactively at the same time as
1.12 the changes were effective for federal purposes.