

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

S.F. No. 2345

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DATE
03/01/2023

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

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.