

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 51**

(SENATE AUTHORS: SKOE, Rest, Dziedzic, Koenen and Senjem)

DATE	D-PG	OFFICIAL STATUS
01/08/2015	45	Introduction and first reading Referred to Taxes
01/15/2015	65	Comm report: To pass
	66	Second reading

1.1 A bill for an act  
 1.2 relating to taxation; individual income; clarifying funding mechanism for the  
 1.3 Minnesota Working Family Credit; amending Minnesota Statutes 2014, section  
 1.4 290.0671, subdivision 6a.

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

1.6 Section 1. Minnesota Statutes 2014, section 290.0671, subdivision 6a, is amended to  
 1.7 read:

1.8 Subd. 6a. **TANF appropriation for working family credit expansion.** (a) On  
 1.9 an annual basis the commissioner of revenue, with the assistance of the commissioner  
 1.10 of human services, shall calculate the value of the refundable portion of the Minnesota  
 1.11 Working Family Credit provided under this section that qualifies for payment with funds  
 1.12 from the federal Temporary Assistance for Needy Families (TANF) block grant. Of this  
 1.13 total amount, the commissioner of revenue shall estimate the portion entailed by the  
 1.14 expansion of the credit rates provided in Laws 2000, chapter 490, article 4, section 17,  
 1.15 for individuals with qualifying children over the rates provided in Laws 1999, chapter  
 1.16 243, article 2, section 12.

1.17 (b) An amount sufficient to pay the refunds entailed by the expansion of the credit  
 1.18 rates provided in Laws 2000, chapter 490, article 4, section 17, for individuals with  
 1.19 qualifying children over the rates provided in Laws 1999, chapter 243, article 2, section  
 1.20 12, as estimated in paragraph (a), is appropriated to the commissioner of human services  
 1.21 from the federal Temporary Assistance for Needy Families (TANF) block grant funds, for  
 1.22 transfer to the commissioner of revenue for deposit in the general fund.

1.23 **EFFECTIVE DATE.** This section is effective retroactively for transfers in fiscal  
 1.24 year 2015 and thereafter.