

1.1 moves to amend H.F. No. 540 as follows:

1.2 Page 1, line 7, before the first "The" insert "Except as provided in section 290.16, "

1.3 Page 2, delete lines 15 to 19

1.4 Page 2, line 20, after "effective" insert "retroactively"

1.5 Page 2, line 21, delete "2018" and insert "2017"

1.6 Page 3, line 4, delete "Taxpayers may elect to claim the standard deduction or to" and
1.7 insert "Notwithstanding a taxpayer's election in a taxable year to either itemize deductions
1.8 or claim the standard deduction under section 63 of the Internal Revenue Code of 1986, as
1.9 amended through a date subsequent to the date named in section 290.01, subdivision 19, a
1.10 taxpayer may elect in that taxable year to either itemize deductions or claim the standard
1.11 deduction under section 63 of the Internal Revenue Code of 1986, as amended through the
1.12 date named in section 290.01, subdivision 19, for purposes of determining federal taxable
1.13 income under section 290.01, subdivision 19, except that a married individual filing a
1.14 separate return may only claim the standard deduction under this paragraph if the individual's
1.15 spouse also claims the standard deduction for a taxable year."

1.16 Page 3, delete lines 5 to 9

1.17 Page 3, line 16, after "effective" insert "retroactively"

1.18 Page 3, line 17, delete "2018" and insert "2017"