

1.1 moves to amend H.F. No. 6, the first engrossment, as follows:

1.2 Page 10, after line 14, insert:

1.3 "Sec. TEMPORARY INDIVIDUAL INCOME TAX SUBTRACTION;
1.4 UNEMPLOYMENT INSURANCE BENEFITS.

1.5 (a) For the purposes of this section:

1.6 (1) "subtraction" has the meaning given in Minnesota Statutes, section 290.0132;

1.7 (2) "supplemental unemployment benefits" means:

1.8 (i) federal pandemic unemployment compensation under section 2104 of the CARES
1.9 Act, United States Code, title 15, section 9023, as extended by section 203 of the Continued
1.10 Assistance for Unemployed Workers Act of 2020 under Public Law 116-260; and

1.11 (ii) lost wage assistance payments under the federal Lost Wage Assistance Program,
1.12 authorized by the president in accordance with section 408(e)(2) and (f) of the Stafford Act,
1.13 United State Code, title 42, section 5174, subsection (e), paragraph (2), and subsection (f);
1.14 and

1.15 (3) "unemployment compensation" has the meaning given in section 85(b) of the Internal
1.16 Revenue Code.

1.17 (b) For taxable years beginning after December 31, 2020, and before January 1, 2022,
1.18 an individual taxpayer is allowed a subtraction equal to the amount of the taxpayer's
1.19 supplemental unemployment benefits.

1.20 (c) For taxable years beginning after December 31, 2019, and before January 1, 2021,
1.21 an individual taxpayer with adjusted gross income that is less than \$150,000 is allowed a
1.22 subtraction equal to the amount of unemployment compensation received in the taxable

2.1 year. The subtraction is limited to \$10,200, except for a joint return the subtraction is limited
2.2 to \$10,200 in unemployment compensation received by each spouse.

2.3 (d) For the purposes of paragraph (c), the adjusted gross income of the taxpayer must
2.4 be determined after the application of sections 86, 135, 137, 219, 221, 222, and 469 of the
2.5 Internal Revenue Code.

2.6 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
2.7 after December 31, 2019, and before January 1, 2022."

2.8 Renumber the sections in sequence and correct the internal references

2.9 Amend the title accordingly