1.1   .... moves to amend H.F. No. 3564 as follows:

1.2   Page 1, after line 4, insert:

1.3   "Section 1. Minnesota Statutes 2020, section 290.0131, is amended by adding a subdivision

1.4   to read:

1.5   Subd. 19. **Workforce training expenses.** The amount of eligible expenses as defined

1.6   under section 290.0693, subdivision 1, paragraph (b), allowed as a deduction under section

1.7   117, 127, or 162 of the Internal Revenue Code and used to claim the credit under section

1.8   290.0693, is an addition.

1.9   **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.10   31, 2021.

1.11   Sec. 2. Minnesota Statutes 2020, section 290.0133, is amended by adding a subdivision

1.12   to read:

1.13   Subd. 15. **Workforce training expenses.** The amount of eligible expenses as defined

1.14   under section 290.0693, subdivision 1, paragraph (b), allowed as a deduction under section

1.15   117, 127, or 162 of the Internal Revenue Code and used to claim the credit under section

1.16   290.0693, is an addition.

1.17   **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.18   31, 2021."

1.19   Page 1, line 9, after "employee" insert "whose employment duties are performed in

1.20   Minnesota"

1.21   Page 1, line 12, after the period, insert "Only expenses paid to train employees who are

1.22   paid an average annual wage equivalent of $92,231 or less are included as an eligible training

1.23   expense. The average annual wage equivalent is calculated based on the annualized wage

2.1   paid to the employee on the date the employee receives training. For purposes of this

2.2   paragraph, "wage" has the meaning provided in section 290.92."

2.3   Page 1, line 14, delete "$1,000" and insert "$750"

2.4   Page 1, line 16, delete "$200,000" and insert "$100,000"

2.5   Page 2, line 2, delete "research" and insert "workforce training"

2.6   Page 2, delete subdivision 5

2.7   Page 2, line 11, delete "This" and insert "Notwithstanding Minnesota Statutes, section

2.8   3.192, paragraph (c), this"

2.9   Renumber the sections in sequence and correct the internal references

2.10   Amend the title accordingly