

1.1 Davids from the Committee on Taxes to which was referred:

1.2 H. F. No. 100, A bill for an act relating to taxation; individual income; allowing an
1.3 unlimited Social Security subtraction; amending Minnesota Statutes 2024, section 290.0132,
1.4 subdivision 26.

1.5 Reported the same back with the following amendments:

1.6 Page 2, line 21, before "The" insert "(a)"

1.7 Page 2, after line 21, insert:

1.8 "(b) For the purposes of this section, "Social Security benefits" has the meaning given
1.9 in section 86(d)(1) of the Internal Revenue Code."

1.10 With the recommendation that when so amended the bill be re-referred to the Committee
1.11 on Ways and Means.

1.12 This Committee action taken February 12, 2025

1.13, Chair