

HOUSE RESEARCH

Bill Summary

FILE NUMBER: HF 538

DATE: February 12, 1999

Version: As Introduced

Authors: Abrams and others

Subject: Clarifying the definition of 'resident' for income tax purposes

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Overview

Clarifies that an individual's contributions to Minnesota and non-Minnesota charities are not a factor in determining the individual's residency for income tax purposes.

- 1 Definition of resident.** Clarifies that the commissioner of revenue and the tax court may not consider an individual's contributions to Minnesota and non-Minnesota charities in determining residency for income tax purposes.
- 2 Effective dates.** Effective the day following final enactment.