

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 747

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**Version:** As Introduced

**Authors:** Simon and others

**Subject:** Citizenship credit

**Analyst:** Nina Manzi (651) 296-5204  
Joel Michael (651) 296-5057

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### Overview

Provides a refundable income tax credit for expenses related to becoming a U.S. citizen. The credit is limited to taxpayers with incomes under 200 percent of the federal poverty guidelines (\$41,300 for a family of four in 2007).

#### Section

- 1**      **Citizenship credit.** Provides a refundable income tax credit for non-citizens of the United States equal to 100 percent of qualified citizenship expenses. No credit is allowed for individuals or married couples with household income greater than 200 percent of the federal poverty guidelines (\$41,300 for a family of four in 2007). Defines "qualified citizenship expenses" as fees paid after the individual starts the citizenship process by filing the federal Application to Register Permanent Residence to the time the individual becomes a citizen of the United States for
- fees paid to the federal government for submission of the federal N-400 naturalization application and required fingerprinting
  - enrollment of the taxpayer, spouse, or any dependent of the taxpayer over age 18 in an English language class offered by a school district or a licensed school and

**Section**

- costs for citizenship classes

Effective for tax years beginning after December 31, 2006.