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This bill extends the income tax subtractions for military pay and military retirement pay to federal civilian employees who are military technicians. Defines military technicians by reference to U.S. Code as individuals who are required as a condition of their employment to be members of the Selected Reserves and are assigned to a civilian position with responsibilities related to the Selected Reserve or the armed forces. Each branch of the armed forces includes a Selected Reserve as a component of its Ready Reserve; members of the Selected Reserve are subject to various training requirements and subject to being called to active duty.

Provides that the purpose of expanding the military pay and military retirement pay subtractions to military technicians is to provide recognition for their service comparable to that provided to other Minnesota military service members and to assist in retaining soldiers as military technicians.

Effective date: tax year 2017