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Authors: Davids and Fenton

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Analyst: Nina Manzi, 651-296-5204
Joel Michael, joel.michael@house.mn

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Overview

Allows a refundable income tax credit for Minnesota residents who work in Wisconsin in years when an income tax reciprocity agreement is not in effect. Minnesota terminated the reciprocity agreement with Wisconsin after tax year 2010.

Section

- 1** **Income tax credit for taxes paid to Wisconsin.** Makes the credit for taxes paid to other states refundable for Minnesota residents who had personal or professional income taxed by Wisconsin. The credit would only apply in years in which Minnesota did not have an income tax reciprocity agreement with Wisconsin and essentially provides the same tax treatment to Minnesota residents who work in Wisconsin that they would receive under a reciprocity agreement. Effective date: tax year 2017.