HOUSE RESEARCH

-Bill Summary-

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Subject:	Non-itemizer charitable contribution subtraction		
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Minnesota law currently allows an individual income tax subtraction for charitable contributions made by taxpayers who claim the federal standard deduction. The deduction is limited to 50 percent of the taxpayer's contributions in excess of \$500.

H.F. 3464 expands this subtraction by allowing taxpayers who claimed the federal standard deduction to subtract the total amount of their charitable contributions. The bill is effective starting in tax year 2018.