

1.1 Senator moves to amend S.F. No. 2865 as follows:

1.2 Page 1, after line 20, insert:

1.3 "Sec. 2. Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 5, is amended
1.4 to read:

1.5 Subd. 5. **American Rescue Plan Act.** (a) "Internal Revenue Code" includes section
1.6 9042 of Public Law 117-2.

1.7 (b) For taxable years beginning after December 31, 2020, "Internal Revenue Code"
1.8 includes section 5005 of Public Law 117-2.

1.9 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
1.10 after December 31, 2020."

1.11 Amend the title accordingly