

1.1 Senator moves to amend S.F. No. 3314 as follows:

1.2 Page 1, after line 15, insert:

1.3 "Sec. 2. Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 4, is amended
1.4 to read:

1.5 Subd. 4. **Consolidated Appropriations Act, 2021.** (a) "Internal Revenue Code" includes
1.6 the following provisions of the COVID-related Tax Relief Act of 2020 in Public Law
1.7 116-260:

1.8 (1) section 275;

1.9 (2) section 276; ~~and~~

1.10 (3) section 277; and

1.11 (4) section 120.

1.12 (b) For taxable years beginning after December 31, 2019, and before January 1, 2021,
1.13 "Internal Revenue Code" includes sections 278(b) and 278(c) of the COVID-related Tax
1.14 Relief Act of 2020 in Public Law 116-260.

1.15 **EFFECTIVE DATE.** This section is effective the day following final enactment, except
1.16 that changes incorporated by federal changes are effective retroactively at the same time
1.17 the changes were effective for federal purposes. "

1.18 Amend the title accordingly