

1.1 Senator moves to amend S.F. No. 3334 as follows:

1.2 Page 1, after line 4, insert:

1.3 "Section 1. Minnesota Statutes 2020, section 290.0131, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 19. Workforce training expenses. The amount of eligible expenses as defined
1.6 under section 290.0693, subdivision 1, paragraph (b), allowed as a deduction under section
1.7 117, 127, or 162 of the Internal Revenue Code and used to claim the credit under section
1.8 290.0693, is an addition.

1.9 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.10 31, 2021.

1.11 Sec. 2. Minnesota Statutes 2020, section 290.0133, is amended by adding a subdivision
1.12 to read:

1.13 Subd. 15. Workforce training expenses. The amount of eligible expenses as defined
1.14 under section 290.0693, subdivision 1, paragraph (b), allowed as a deduction under section
1.15 117, 127, or 162 of the Internal Revenue Code and used to claim the credit under section
1.16 290.0693, is an addition.

1.17 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.18 31, 2021."

1.19 Page 1, line 9, after "employee" insert "whose employment duties are performed in
1.20 Minnesota"

1.21 Page 1, line 14, delete "\$1,000" and insert "\$750"

1.22 Page 1, line 16, delete "\$200,000" and insert "\$100,000"

1.23 Page 2, delete subdivision 5

1.24 Page 2, line 11, delete "This" and insert "Notwithstanding Minnesota Statutes, section
1.25 3.192, paragraph (c), this"

1.26 Renumber the sections in sequence and correct the internal references

1.27 Amend the title accordingly