

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 3090**

(SENATE AUTHORS: BIGHAM, Rest and Dziejdzic)

DATE	D-PG	OFFICIAL STATUS
02/14/2022	4986	Introduction and first reading Referred to Taxes
03/09/2022		Author added Dziejdzic

1.1 A bill for an act

1.2 relating to taxation; individual income and corporate franchise; conforming to the

1.3 federal exclusion from gross income of restaurant revitalization grants; amending

1.4 Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 5.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2021 Supplement, section 290.0111, subdivision 5, is

1.7 amended to read:

1.8 Subd. 5. **American Rescue Plan Act.** "Internal Revenue Code" includes ~~section~~ sections

1.9 9042 and 9673 of Public Law 117-2.

1.10 **EFFECTIVE DATE.** This section is effective the day following final enactment, except

1.11 the changes incorporated by federal changes are effective retroactively at the same time as

1.12 the changes were effective for federal purposes.