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S.F. No. 1916 – Conformity to federal treatment of certain charitable contributions for nonitemizers (as proposed to be amended by the A-1 amendment)

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The CARES Act, enacted in March 2020, allowed up to \$300 in charitable contributions made in cash to be excluded from gross income for taxpayers who did not itemize that year. The Taxpayer Certainty and Disaster Tax Relief Act, enacted in December 2020 as part of the Consolidated Appropriations Act, 2021, allowed the same provision for tax year 2021, also allowing an up to \$600 exclusion for married joint filers.

This bill conforms to the federal treatment of the exclusion of up to \$300 in cash charitable contributions for purposes of calculating net income, income for purposes of the K-12 credit, alternative minimum taxable income for individuals and corporations, and for the property tax refund.

Effective retroactively at the same time the provisions were effective for federal purposes, and for property taxes paid in 2020 and 2021 and rent paid in 2020 and 2021.