

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

**S.F. No. 431**

(SENATE AUTHORS: OUMOU VERBETEN, Kupec, Putnam and Mohamed)

DATE	D-PG	OFFICIAL STATUS
01/19/2023	299	Introduction and first reading Referred to Higher Education See HF2073

1.1 A bill for an act

1.2 relating to higher education; providing an income tax subtraction for certain grants;

1.3 appropriating money for the emergency assistance for postsecondary students

1.4 program; amending Minnesota Statutes 2022, section 290.0132, by adding a

1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2022, section 290.0132, is amended by adding a subdivision

1.8 to read:

1.9 Subd. 31. **Emergency assistance for postsecondary student grants.** The portion of

1.10 an emergency grant for postsecondary students that is not used for qualified tuition and

1.11 related expenses, as defined in Internal Revenue Code section 117, paragraph (b), clause

1.12 (2), is a subtraction.

1.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.14 31, 2021.

1.15 Sec. 2. **APPROPRIATION.**

1.16 (a) \$800,000 in fiscal year 2024 and \$800,000 in fiscal year 2025 are appropriated from

1.17 the general fund to the commissioner of the Office of Higher Education to allocate grant

2.1 housing, food, and transportation. Institutions shall minimize any negative impact on student  
2.2 financial aid resulting from the receipt of emergency funds.

2.3 (c) The commissioner shall determine the application process and the grant amounts.

2.4 The Office of Higher Education shall partner with interested postsecondary institutions,  
2.5 other state agencies, and student groups to establish the programs.