

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Pawlenty and Abrams

**Subject:** Income tax residency rules

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### Overview

Prohibits a court or the commissioner of revenue from considering the location of an individual's financial accounts in determining if the individual is a Minnesota resident.

### Section

- 1 **Definition of resident.** Prohibits a court or the commissioner of revenue from considering the location of an individual's financial accounts in determining if the individual is a Minnesota resident. The prohibition extends to banks and other financial institutions with which the individual has an account, loan, or other contract.