

Section

Effective beginning in tax year 2004.

- 2** **Income tax definitions.** Updates the income tax chapter Internal Revenue Code reference to federal provisions relating to HSAs. The effect of this would be to allow the exclusion of HSA contributions and distributions used for medical expenses from Minnesota's alternative minimum tax, and to allow the deduction of HSA contributions from household income used to determine eligibility for the dependent care credit, and K-12 education credit. Distributions from HSAs would be included in household income.