

1.1 moves to amend H.F. No. 1373 as follows:

1.2 Page 1, after line 5, insert:

1.3 "Section 1. Minnesota Statutes 2020, section 290.0132, subdivision 4, is amended to read:

1.4 Subd. 4. **Education expenses.** (a) Subject to the limits in paragraph (b), the following
1.5 ~~amounts~~ amount paid to others for ~~each qualifying child are~~ education-related expenses,
1.6 less any amount used to claim the credit under section 290.0674, is a subtraction:

1.7 ~~(1) education-related expenses; plus~~

1.8 ~~(2) tuition and fees paid to attend a school described in section 290.0674, subdivision~~
1.9 ~~1, clause (4), that are not included in education-related expenses; less~~

1.10 ~~(3) any amount used to claim the credit under section 290.0674.~~

1.11 (b) The maximum subtraction allowed under this subdivision is:

1.12 (1) \$1,625 for each qualifying child in kindergarten through grade 6; and

1.13 (2) \$2,500 for each qualifying child in grades 7 through 12.

1.14 (c) The definitions in section 290.0674, subdivision 1, apply to this subdivision.

1.15 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.16 31, 2020."

1.17 Page 2, line 17, after "for" insert "tuition and"

1.18 Renumber the sections in sequence and correct the internal references

1.19 Amend the title accordingly