

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

1.2 Page 2, delete section 2 and insert:

1.3 "Sec. 2. Minnesota Statutes 2020, section 290.0674, subdivision 2, is amended to read:

1.4 Subd. 2. **Limitations.** (a) For claimants with income not greater than ~~\$33,500~~ the income
1.5 eligibility guideline, the maximum credit allowed for a family is \$1,000 multiplied by the
1.6 number of qualifying children in kindergarten through grade 12 in the family. The maximum
1.7 credit for families with one qualifying child in kindergarten through grade 12 is reduced by
1.8 \$1 for each \$4 of ~~household~~ income over ~~\$33,500~~ the income eligibility guideline, and the
1.9 maximum credit for families with two or more qualifying children in kindergarten through
1.10 grade 12 is reduced by \$2 for each \$4 of ~~household~~ income over ~~\$33,500~~ the income
1.11 eligibility guideline, but in no case is the credit less than zero. For purposes of this
1.12 subdivision, "income" and "income eligibility guideline" mean the amounts determined
1.13 under United States Code, title 42, section 1758(b)(1), for reduced-price lunch as of July 1
1.14 of the taxable year.

1.15 (b) In the case of a married claimant, a credit is not allowed unless a joint income tax
1.16 return is filed.

1.17 (c) For a nonresident or part-year resident, the credit determined under subdivision 1
1.18 and the maximum credit amount in paragraph (a) must be allocated using the percentage
1.19 calculated in section 290.06, subdivision 2c, paragraph (e).

1.20 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.21 31, 2020."