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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **3120**

February 18, 2008

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxes; providing a tax credit to employers that employ persons with  
1.3 criminal records; amending Minnesota Statutes 2006, section 290.06, by adding  
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 290.06, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 34. Ex-felon tax credit. (a) A taxpayer is allowed a credit against the tax  
1.9 imposed under this chapter for employment of qualified ex-felons.

1.10 (b) "Qualified ex-felon" has the meaning given in section 51 of the Internal Revenue  
1.11 Code.

1.12 (c) The credit equals the credit allowed under section 51 of the Internal Revenue  
1.13 Code without regard to the limitation to federal liability, but is limited to the portion of the  
1.14 federal credit allowed for employment of qualified ex-felons.

1.15 (d) The credit under this subdivision is in effect without regard to whether or not the  
1.16 credit allowed under section 51 of the Internal Revenue Code is allowed for wages paid  
1.17 during the taxable year.

1.18 EFFECTIVE DATE. This section is effective for taxable years beginning after  
1.19 December 31, 2007.