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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

**EIGHTY-SIXTH  
SESSION**

**HOUSE FILE No. 2219**

March 30, 2009

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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 taxation; individual income; providing a credit for certain health  
1.3 insurance premiums; proposing coding for new law in Minnesota Statutes,  
1.4 chapter 290.

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

1.6 Section 1. **[290.0681] HEALTH INSURANCE CREDIT.**

1.7 (a) For purposes of this section, "health insurance premiums" means premiums paid  
1.8 by an employee for health plan coverage of adult unmarried children under the age of 25,  
1.9 as referred to in the definition of dependent in section 62L.02, subdivision 11, and as  
1.10 required for plans offering dependent coverage under section 62A.302, to the extent not  
1.11 excluded or deducted in determining federal taxable income.

1.12 (b) An individual is allowed a credit against the tax imposed by this chapter for  
1.13 health insurance premiums paid during the tax year. The credit equals 20 percent of health  
1.14 insurance premiums. For a nonresident or part-year resident, the credit determined under  
1.15 this section must be allocated based on the percentage calculated under section 290.06,  
1.16 subdivision 2c, paragraph (e).

1.17 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
1.18 December 31, 2008.