

1.1 Senator ..... moves to amend S.F. No. 263 as follows:

1.2 Page 6, after line 7, insert:

1.3 "Sec. 8. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision  
1.4 to read:

1.5 Subd. 31. **Certain unemployment insurance compensation payments.** For taxable  
1.6 years beginning after December 31, 2019, and before January 1, 2021, the amount of  
1.7 unemployment compensation received by an individual under section 2104 of the CARES  
1.8 Act, Public Law 116-136, is a subtraction. For married individuals filing a joint return and  
1.9 unmarried individuals qualifying as a head of household, the subtraction under this  
1.10 subdivision must not exceed \$3,000. For all other individuals, the subtraction under this  
1.11 subdivision must not exceed \$1,500.

1.12 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.13 31, 2019, and before January 1, 2021."

1.14 Renumber the sections in sequence and correct the internal references

1.15 Amend the title accordingly