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

1.2   Page 10, line 17, delete "making an election" and insert "as defined in"

1.3   Page 10, line 18, delete everything before "section" and before "may" insert "paragraph

1.4   (f),"

1.5   Page 19, after line 14, insert:

1.6   "Sec. 17. **NO DENIAL OF DEDUCTION.**

1.7   Notwithstanding Minnesota Statutes, section 290.10, the commissioner of revenue must

1.8   not deny a taxpayer a deduction that is allowed under section 276 of the COVID-related

1.9   Tax Relief Act of 2020 in Public Law 116-260.

1.10   **EFFECTIVE DATE.** This section is effective the day following final enactment, except

1.11   that changes incorporated by federal changes are effective retroactively at the same time

1.12   the changes were effective for federal purposes."

1.13   Renumber the sections in sequence and correct the internal references

1.14   Amend the title accordingly