

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 4862**

(SENATE AUTHORS: OUMOU VERBETEN)

**DATE**  
03/11/2024

**D-PG**

Introduction and first reading  
Referred to Taxes

**OFFICIAL STATUS**

1.1 A bill for an act  
1.2 relating to taxation; employee classification; providing that a certain uncodified  
1.3 provision in federal law that relates to provisions of the Internal Revenue Code  
1.4 does not apply; amending Minnesota Statutes 2023 Supplement, section 290.01,  
1.5 subdivision 31.

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

1.7 Section 1. Minnesota Statutes 2023 Supplement, section 290.01, subdivision 31, is amended  
1.8 to read:

1.9 Subd. 31. **Internal Revenue Code.** (a) Unless specifically defined otherwise, "Internal  
1.10 Revenue Code" means the Internal Revenue Code of 1986, as amended through May 1,  
1.11 2023. Internal Revenue Code also includes any uncodified provision in federal law that  
1.12 relates to provisions of the Internal Revenue Code that are incorporated into Minnesota law.

1.13 (b) For purposes of this chapter, "Internal Revenue Code" does not include section 530  
1.14 of Public Law 95-600, as amended.

1.15 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.16 31, 2024.