



1 allowed a refundable credit against the taxes imposed by this  
2 article equal to \$1,000 due to the effects of the 2014 chemical  
3 spill in the Elk River. The credit shall be applied against the  
4 personal income tax in the personal income tax year of the  
5 taxpayer.

NOTE: The purpose of this bill is to provide a tax credit for persons in counties affected by the chemical spill in the Elk River.

This section is new; therefore, it has been completely underscored.