

**2017 Minnesota Statutes**

**Chapters 289A - 295 — VARIOUS STATE TAXES AND PROGRAMS**

**Chapter 290 — INCOME AND FRANCHISE TAXES**

**Section 290.01 — DEFINITIONS.**

**Universal Citation:** MN Stat § 290.01 (2017)

**290.01 DEFINITIONS.**

Subd. 31. **Internal Revenue Code.** Unless specifically defined otherwise, "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended through December 16, 2016. Internal Revenue Code also includes any uncodified provision in federal law that relates to provisions of the Internal Revenue Code that are incorporated into Minnesota law. When used in this chapter, the reference to "subtitle A, chapter 1, subchapter N, part 1, of the Internal Revenue Code" is to the Internal Revenue Code as amended through March 18, 2010.