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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 201

01/23/2025

Authored by Olson  
The bill was read for the first time and referred to the Committee on Taxes

- 1.1A bill for an act
- 1.2relating to taxation; individual income; establishing an income tax subtraction for
- 1.3volunteer fire and rescue workers; amending Minnesota Statutes 2024, section
- 1.4290.0132, by adding a subdivision.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision
- 1.7to read:
- 1.8Subd. 36. **Volunteer fire and rescue workers.** (a) A taxpayer who was a volunteer
- 1.9rescue worker is allowed a subtraction of \$10,000. A married taxpayer filing a joint return
- 1.10is allowed a subtraction of \$20,000 if both spouses were volunteer rescue workers.
- 1.11(b) For the purposes of this subdivision, the following terms have the meanings given:
- 1.12(1) "full-time basis" means working in a given occupation for 1,600 hours or more during
- 1.13a calendar year;
- 1.14(2) "qualified rescue work" means work as:
- 1.15(i) a volunteer firefighter, as defined in section 299N.03, subdivision 7;
- 1.16(ii) ambulance service personnel, as defined in section 144E.001, subdivision 3a;
- 1.17(iii) an emergency medical responder, as defined in section 144E.001, subdivision 6; or
- 1.18(iv) a member of a volunteer canine search and rescue team or volunteer underwater
- 1.19search and rescue team; and

2.1 (3) "volunteer rescue worker" means an individual who performed at least 40 hours of  
2.2 qualified rescue work during the taxable year on a volunteer, part-time, or paid-on-call basis,  
2.3 but not on a full-time basis.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.5 31, 2024.