



S.F. No. 431 – Income subtraction for volunteer fire and rescue workers

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This bill provides a subtraction from federal adjusted gross income for volunteer rescue workers for purposes of calculating Minnesota taxable income. The subtraction equals \$20,000 for married joint filers if both spouses were volunteer rescue workers and \$10,000 for all other filers.

A “volunteer rescue worker” means an individual who performed at least 40 hours of qualified rescue work in the taxable year on a volunteer, part-time, or paid-on-call basis. “Qualified rescue work” means work as a volunteer firefighter, ambulance service personnel, emergency medical responder, or member of a volunteer canine search and rescue team or volunteer underwater search and rescue team.

Effective for taxable years beginning after December 31, 2024.

