SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 431

(SENATE AUTHORS: DRAHEIM, Duckworth, Rest, Hauschild and Lang)

DATE	D-PG	OFFICIAL STATUS
01/21/2025	134	Introduction and first reading Referred to Taxes
02/03/2025	268	Authors added Rest; Hauschild
03/27/2025	1112	Author added Lang

A bill for an act

relating to taxation; individual income; establishing an income tax subtraction for volunteer fire and rescue workers; amending Minnesota Statutes 2024, section 290.0132, by adding a subdivision.

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

Section 1. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision to read:

Subd. 36. **Volunteer fire and rescue workers.** (a) A taxpayer who was a volunteer rescue worker is allowed a subtraction of $10,000. A married taxpayer filing a joint return is allowed a subtraction of $20,000 if both spouses were volunteer rescue workers.

(b) For the purposes of this subdivision, the following terms have the meanings given:

(1) "full-time basis" means working in a given occupation for 1,600 hours or more during a calendar year;

(2) "qualified rescue work" means work as:

(i) a volunteer firefighter, as defined in section 299N.03, subdivision 7;

(ii) ambulance service personnel, as defined in section 144E.001, subdivision 3a;

(iii) an emergency medical responder, as defined in section 144E.001, subdivision 6; or

(iv) a member of a volunteer canine search and rescue team or volunteer underwater search and rescue team; and

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

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