

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 668

(SENATE AUTHORS: KUPEC, Weber, Rest, Johnson and Seeberger)

DATE	D-PG	OFFICIAL STATUS
01/27/2025	186	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; individual income; modifying the subtraction for National

1.3Guard and reserve compensation; amending Minnesota Statutes 2024, section

1.4290.0132, subdivision 11.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. Minnesota Statutes 2024, section 290.0132, subdivision 11, is amended to read:

1.7Subd. 11. **National Guard and reserve compensation.** (a) Compensation paid to

1.8members of the Minnesota National Guard, the National Guard of a neighboring state, or

1.9other reserve components of the United States military for active service, including

1.10compensation for services performed under the Active Guard Reserve (AGR) program, is

1.11a subtraction.

1.12(b) For purposes of this subdivision, ~~"active service" means~~ the following definitions

1.13apply:

1.14(1) ~~state active service as defined in section 190.05, subdivision 5a, clause (1)~~ "active

1.15service" means:

1.16(i) service or duty on behalf of the state or neighboring states in case of actual or

1.17threatened public disaster, war, riot, tumult, breach of the peace, resistance of process, or

1.18whenever called upon in aid of state civil authority;

1.19(ii) service or duty under United States Code, title 32, as amended through December

1.2031, 1983, and travel to or from that service or duty; or

1.21(iii) service performed under section 190.08, subdivision 3; and

2.1 (2) ~~federally funded state active service as defined in section 190.05, subdivision 5b,~~
2.2 ~~and includes service performed under section 190.08, subdivision 3~~ "neighboring state"
2.3 means North Dakota, South Dakota, Iowa, or Wisconsin.

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