

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 3189

(SENATE AUTHORS: NELSON and Putnam)

| DATE       | D-PG | OFFICIAL STATUS                                     |
|------------|------|---|
| 04/01/2025 | 1257 | Introduction and first reading<br>Referred to Taxes |

1.1

A bill for an act

1.2

relating to taxation; individual income; increasing the subtraction for volunteer

1.3

drivers; amending Minnesota Statutes 2024, section 290.0132, subdivision 30.

1.4

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

1.5

Section 1. Minnesota Statutes 2024, section 290.0132, subdivision 30, is amended to read:

1.6

Subd. 30. **Volunteer driver reimbursement.** (a) A taxpayer is allowed a subtraction

1.7

equal to ~~the amount of mileage reimbursement paid by a charitable organization to the~~

1.8

~~taxpayer for work as a volunteer driver. The subtraction is limited to amounts paid by the~~

1.9

~~organization that:~~

1.10

~~(1) are in excess of the mileage rate for use of an automobile in rendering gratuitous~~

1.11

~~services to a charitable organization under section 170(i) of the Internal Revenue Code; and~~

1.12

two dollars per mile, multiplied by the number of miles calculated for the amount of mileage

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reimbursement paid by the taxpayer for work as a volunteer driver; minus

1.14

~~(2) do not exceed the standard mileage rate for businesses established under Code of~~

1.15

~~Federal Regulations, title 26, section 1.274-5(j)(2)~~ the amount of mileage reimbursement

1.16

paid by a charitable organization for work as a volunteer driver.

1.17

(b) For the purposes of this section, "charitable organization" means an organization

1.18

eligible for a charitable contribution under section 170(c) of the Internal Revenue Code.

1.19

(c) The commissioner must adjust the dollar amount in paragraph (a), clause (1), as

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provided in section 270C.22. The statutory year is taxable year 2025.

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**EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.22

31, 2024.