

Minnesota State Senate

Taxes

2025-2026 Regular Session

Report Date: September 15, 2025 11:03:20 AM

Bill #	Senate Author	Description	Date Received	Hearing Date	Action Taken	Senate Last Action
SF4	Rarick	Subtraction expansion for military retirement pay	01/16/2025	02/05/2025	As amended, be laid over	
SF5	Utke	Refundable exemption provision for certain construction materials purchased for Browerville Public Schools	01/16/2025	02/12/2025	Laid over	
SF6	Rest	Resident trust definition modification	01/16/2025	01/22/2025	Laid over	
SF7	Rest	Eligibility modification for redevelopment districts	01/16/2025	02/18/2025	Laid over	
SF9	Rest	Commissioner of revenue requirement to establish an online system to claim the political contribution refund	02/06/2025	02/19/2025	Laid over	See First Special Session, HF9
SF10	Nelson	Rochester refundable exemption provision for construction materials for a water reclamation plant	01/16/2025	02/20/2025	As amended, be laid over	
SF11	Rest	Exemption modification for firearm storage units	01/16/2025	02/18/2025	Laid over	
SF11	Rest	Exemption modification for firearm storage units	02/06/2025	02/18/2025	Laid over	
SF13	Mitchell	Woodbury refundable exemption provision for construction materials for certain projects	01/16/2025	02/20/2025	Laid over	
SF17	Mitchell	Market value exclusion increase for veterans with a disability	01/16/2025			
SF22	Gruenhagen	Unlimited Social Security subtraction permission	01/16/2025			
SF23	Rest	Unobligated increment uses clarification	01/16/2025	02/18/2025	Laid over	See First Special Session, HF9
SF30	Nelson	Obsolete provisions removal and portability provision of the estate tax exclusion	01/16/2025	01/23/2025	Laid over	
SF33	Rest	Requirements modification for class 4d(1) low-income rental housing	01/16/2025	01/22/2025	Laid over	See First Special Session, HF9
SF34	Rest	Food service establishment equipment exemption creation	01/16/2025	01/21/2025	Laid over	
SF44	Rest	Vendor allowance provision	01/16/2025	02/26/2025	As amended, be laid over	
SF45	Rest	Certain requirements modification for the Tax expenditure Review Commission	01/16/2025	01/21/2025	Laid over	See First Special Session, HF9
SF46	Rest	Exemption provision for income earned by certain nonresident employees	01/16/2025	01/28/2025	As amended, be laid over	
SF48	Weber	Refundable exemption provision for construction materials used in certain projects in the Russell Tyler Ruthton Independent School District	01/16/2025	02/13/2025	Laid over	

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SF49	Weber	Exemption permission for certain leased land	01/16/2025	01/21/2025	Laid over	
SF51	Rest	Property tax abatement permission for land bank property	01/16/2025	01/29/2025	Laid over	See First Special Session, HF9
SF60	Green	Exemption provision for purchases made by the Department of Transportation for road construction projects	01/16/2025			
SF61	Westlin	Plymouth refundable exemption provision for certain construction materials for certain projects	01/16/2025	02/13/2025	Laid over	
SF63	Westlin	Plymouth tax increment financing special rules authorization	01/16/2025	02/06/2025	Laid over	See First Special Session, HF9
SF65	Limmer	Maple Grove tax increment financing special rules authorization	01/16/2025	02/06/2025	Laid over	See First Special Session, HF9
SF66	Limmer	Maple Grove refundable exemption provision for construction materials	01/16/2025	02/12/2025	Laid over	
SF67	Mathews	City of Becker refundable exemption for certain construction materials provision and appropriation	01/16/2025	02/20/2025	Laid over	
SF69	Mathews	Big Lake Public School District refundable construction exemption provision and appropriation	01/16/2025	02/20/2025	Laid over	
SF70	Mathews	Becker Public School District refundable construction exemption provision and appropriation	01/16/2025	02/20/2025	As amended, be laid over	
SF85	Pha	City of Brooklyn Center tax increment financing special rules authorization	01/16/2025	02/06/2025	Laid over	See first Special Session, HF9
SF88	Klein	Individual income, corporate franchise, and sales and use tax assessments limitations provision	01/16/2025	01/22/2025	As amended, be laid over	
SF102	Drazkowski	Hospitals and health care providers gross tax revenue repeal and technical changes made	01/16/2025			See First Special Session, HF9
SF104	Drazkowski	Unlimited Social Security taxation subtraction allowance	01/16/2025			
SF105	Drazkowski	Income definition modification for purposes of the property tax refund	01/16/2025	01/21/2025	Laid over	See First Special Session, HF9
SF109	Xiong	City of Maplewood tax increment financing special rules authorization	01/16/2025	03/12/2025	Laid over	See First Special Session, HF9
SF115	Cwodzinski	City of Eden Prairie tax increment financing special rules authorization	01/16/2025	02/06/2025	Laid over	See Frist Special Session, HF9
SF128	Farnsworth	City aid formula sparsity factor establishment and appropriation	01/16/2025	01/29/2025	As amended, be laid over	
SF132	Putnam	Individual income and corporate franchise taxes, certain state aid programs and public finance provisions modifications and appropriation	01/16/2025	03/13/2025	Amended and recommended to pass	See First Special Session, HF9
SF132	Putnam	Individual income and corporate franchise taxes, certain state aid programs and public finance provisions modifications and appropriation		03/13/2025	Amended and recommended to pass	See First Special Session, HF9

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SF152	Weber	Adrian Independent School District refundable sales and use tax exemption authorization	01/16/2025	02/13/2025	As amended, be laid over	
SF153	Weber	Edgerton School District refundable sales and use tax exemption for construction materials authorization	01/16/2025	02/13/2025	As amended, be laid over	
SF154	Weber	Heron Lake-Okabena Independent School District sales and use tax exemption for construction materials authorization	01/16/2025	02/13/2025	Laid over	
SF155	Weber	Windom Independent School District sales and use tax exemption for construction materials authorization	01/16/2025	02/13/2025	As amended, be laid over	
SF156	Weber	Round Lake-Brewster Independent School District sales and use tax exemption for construction materials	01/16/2025	02/13/2025	Laid over	
SF157	Weber	Hills-Beaver Creek Independent School District sales and use tax exemption for construction materials	01/16/2025	02/13/2025	Laid over	
SF158	Weber	Ellsworth Independent School District sales and use tax exemption for construction materials authorization	01/16/2025	03/26/2025	As amended, be laid over	
SF159	Weber	Worthington Independent School District sales and use tax exemption for construction materials authorization	01/16/2025	02/13/2025	As amended, be laid over	
SF160	Weber	Martin County West Independent School District sales and use tax exemption for construction materials authorization	01/16/2025	02/13/2025	As amended, be laid over	
SF167	Gruenhagen	Watertown sales tax exemption for construction materials authorization	01/16/2025	02/12/2025	Laid over	
SF172	Gustafson	Small business tax allowance establishment	01/16/2025			
SF185	Gustafson	Homestead market value exclusion amounts to veterans with a disability modification	01/16/2025			
SF186	Gustafson	Refundable income tax credit for certain teachers authorization	01/16/2025	04/22/2025	As amended, be laid over	
SF195	Kunesh	Columbia Heights sales tax exemption for construction materials authorization	01/16/2025	02/12/2025	Laid over	
SF199	Klein	Homestead redevelopment area credit establishment and appropriation	01/16/2025	01/29/2025	Laid over	
SF209	Oumou Verbeten	Illegal cannabis and controlled substances tax repeal	01/16/2025	02/19/2025	Recommended to pass and re-referred to the Committee on Judiciary and Public Safety	See First Special Session, HF9
SF209	Oumou Verbeten	Illegal cannabis and controlled substances tax repeal	03/17/2025	02/19/2025	Recommended to pass and re-referred to the Committee on Judiciary and Public Safety	See First Special Session, HF9
SF210	Oumou Verbeten	Providing that a certain uncodified provision in the federal law that relates to provisions of the Internal Revenue Code does not apply	01/16/2025	02/19/2025	Laid over	
SF211	Klein	Foreign service pension taxable income subtraction	01/16/2025	01/23/2025	As amended, be laid over	See First Special Session, HF9
SF219	Abeler	Electric-assisted bicycle rebate program modification	01/16/2025	04/29/2025	As amended, be laid over	
SF219	Abeler	Electric-assisted bicycle rebate program modification	03/17/2025	04/29/2025	As amended, be laid over	
SF220	Draheim	Fairmont sales and use tax exemption for construction materials authorization	01/16/2025	02/20/2025	As amended, be laid over	
SF235	Miller	Unlimited Social Security subtraction permission	01/16/2025			
SF245	Weber	Qualified relatives expansion for special agricultural homestead	01/16/2025	01/22/2025	Laid over	

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SF249	Johnson Stewart	Credit modification for attaining a master's degree in licensure field to include a master's degree in special education	01/16/2025	01/28/2025	Laid over	
SF255	Abeler	Property tax exemption establishment for certain property owned and operated by a congressionally chartered veterans service organization	01/16/2025	01/23/2025	Laid over	
SF262	Utke	Veterans with a disability homestead exclusion increase provision	01/16/2025			
SF268	Nelson	Additional purchases made by public and private health plans exemption	01/16/2025	01/22/2025	As amended, be laid over	
SF297	Klein	Land clearing equipment tax exemption modification	01/21/2025	01/28/2025	Laid over	
SF308	Drazkowski	Homestead property confessions of judgements interest rates charged modification	01/21/2025	01/29/2025	Laid over	See First Special Session, HF9
SF309	Drazkowski	Property tax refund filing day extended by one year provision	01/21/2025	01/29/2025	Laid over	
SF316	Coleman	Baby products sales and use tax exemption expansion	01/21/2025			
SF326	Gruenhagen	Income tax subtraction for certain expenditures for medical care and health insurance authorization	01/21/2025			
SF339	Weber	Licensed in-home child care provider property tax credit establishment; appropriating money	01/21/2025	01/23/2025	Laid over	
SF344	Coleman	Chanhassen sales and use tax exemption for construction materials authorization	01/21/2025	02/20/2025	As amended, be laid over	
SF345	Klein	Nonprofit bird preservation organizations sales and use tax exemption authorization	01/21/2025	01/30/2025	As amended, be laid over	
SF363	Hauschild	Property tax exemption establishment for certain property owned by an Indian Tribe	01/21/2025	01/29/2025	Laid over	See First Special Session, HF9
SF375	Rest	Authority and requirements modification for local sales and use taxes	01/21/2025	02/26/2025	Laid over	
SF378	Kreun	Certain sales and use tax collections allotment to the Minnesota Amateur Sports Commission	01/21/2025	01/30/2025	Laid over	
SF387	Gustafson	Public safety aid establishment for local governments and tribal governments	01/21/2025			
SF403	Draheim	Exemption on precious metal bullion expansion to include coins and other forms of currency	01/21/2025			
SF416	Eichorn	Homestead market value exclusion modification for certain years	01/21/2025			
SF417	Eichorn	Senior citizen credit establishment	01/21/2025			
SF418	Farnsworth	Annual tax holiday period provision for sales and purchases of school supplies	01/21/2025			
SF419	Eichorn	Residential properties valuation increase limitation provision and tax rate modifications	01/21/2025			
SF420	Farnsworth	Residential properties annual valuation increase limitation provision	01/21/2025			
SF421	Eichorn	All income tax reduction by 3.25 percentage points provision	01/21/2025			
SF422	Eichorn	Certain firearms and certain fishing equipment annual sales and purchases tax holiday provision	01/21/2025			
SF423	Heintzeman	All income tax rates reduction provision	01/21/2025			

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SF429	Eichorn	Education expense subtraction and credit provisions modifications	01/21/2025			
SF431	Draheim	Volunteer fire and rescue workers income tax subtraction establishment	01/21/2025	01/30/2025	Laid over	
SF441	Coleman	Temporary income tax credit for the purchase and installation of solar energy systems authorization	01/21/2025	01/30/2025	As amended, be laid over	
SF443	Coleman	Senior property tax credit establishment	01/21/2025			
SF447	Rest	Consumer protection restitution account establishment provision, public compensation payments exclusion from certain calculations of income provision, certain data classified as public provision, and appropriation	04/03/2025	04/10/2025	Laid over	See First Special Session, HF9
SF455	Nelson	Nonprofit outpatient rehabilitation clinics sales and use tax exemption establishment	01/21/2025	01/30/2025	As amended, be laid over	
SF491	Housley	Metropolitan region sales and use tax repeal	01/23/2025			
SF498	Dornink	Certain conservation clubs sales and use tax exemption provision	01/23/2025			
SF501	Dornink	Minnesota education credit eligible expenses expansion provision	01/23/2025	02/05/2025	Laid over	
SF515	Hauschild	Refundable exemption provision for construction materials used in Duluth International Airport and Sky Harbor Airport projects	01/23/2025			
SF519	Hauschild	Credit proposal for graduates of aerospace and aviation-related educational programs and employers of program graduates	01/23/2025	02/05/2025	Laid over	
SF532	Anderson	Property market value exclusion to veterans with a disability modification	01/23/2025			
SF536	Lucero	Residential housing construction materials sales and use tax exemption authorization	01/23/2025			
SF542	Hauschild	St. Louis County certain housing development projects construction materials refundable exemption and appropriation	01/23/2025	02/13/2025	As amended, be laid over	
SF561	Hauschild	Removal of fiscal disparities adjustment amounts contents of proposed property tax notice and tax statement modifications	01/23/2025			
SF585	Kupec	Five- and six-year rules extension for certain districts	01/23/2025			
SF587	Westrom	Paid gratuities to employees tax subtraction provision	01/27/2025			
SF589	Westrom	Overtime pay income tax subtraction provision	01/27/2025			
SF614	Dornink	All school supplies tax exemption provision	01/27/2025			
SF615	Draheim	Veterans with a disability property market value property tax exclusion modification	01/27/2025			
SF668	Kupec	Subtraction modification for National Guard and reserve compensation	01/27/2025	02/05/2025	Laid over	
SF722	Lucero	Subtraction provision for health insurance premiums	01/27/2025			
SF725	Nelson	Classification rate removal and property that exemption establishment for certain property owned and operated by congressionally chartered veterans service organizations	01/27/2025			
SF735	Rest	Exemption modification for telecommunications or pay television services machinery and equipment	01/27/2025	02/18/2025	Laid over	
SF736	Cwodzinski	Minnetonka special tax increment financing rules authorization	01/27/2025	03/12/2025	As amended, be laid over	See First Special Session, HF9

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SF748	Coleman	Sales tax holiday on school supplies provision	01/30/2025			
SF749	Coleman	Exemption provision for all school supplies	01/30/2025	02/05/2025	Laid over	
SF750	Coleman	Temporary sales tax holiday provision on school supplies	01/30/2025			
SF755	Anderson	Shareholder limit increase for entity-owned agricultural homestead property	01/30/2025	03/05/2025	Laid over	
SF765	Draheim	Certain definitions modifications for purposes of certain regional sales taxes	01/30/2025	03/18/2025	Laid over	
SF768	Mohamed	Underutilized buildings conversion refundable tax credit proposal, sunset for the credit provision, and appropriation	01/30/2025	03/27/2025	As amended, be laid over	
SF769	Hauschild	Certain data centers tax exemption modification	01/30/2025	02/25/2025	Laid over	
SF772	Lieske	Veterans with disability market value exclusion increase provision	01/30/2025			
SF776	Putnam	Shareholder limit increase for entity-owned agricultural property	01/30/2025			
SF782	Nelson	Olmsted County refundable exemption provision for certain construction materials for a regional exhibition center	01/30/2025	02/20/2025	As amended, be laid over	
SF783	Nelson	Private letter ruling program establishment	01/30/2025	02/05/2025	As amended, be laid over	
SF819	Putnam	Soil and water conservation district aid appropriation increase	01/30/2025			
SF837	Dahms	Canby Independent School District construction materials refundable sales and use tax exemption authorization	01/30/2025	02/12/2025	Laid over	
SF860	Gustafson	Certain discharges of indebtedness subtraction provision and certain discharges of indebtedness from income for purposes of the property tax refund and the renter's income tax credit exclusion provision	02/03/2025	02/19/2025	Laid over	See First Special Session, HF9
SF883	Putnam	Broadband and Internet access services fiber and conduit services sales and use tax exemption	02/03/2025	02/18/2025	As amended, be laid over	
SF891	Dahms	Property owned or leased by a congressionally chartered veterans organization property tax exemption authorization	02/03/2025			
SF937	Nelson	Rates reduction and corresponding changes enactment to brackets for the combined net receipts tax	02/03/2025			
SF938	Nelson	General subtraction amount increase	02/03/2025			
SF940	Nelson	Unlimited Social Security subtraction permission	02/03/2025			
SF945	Dahms	Redwood Independent School District refundable exemption for construction material provision for certain projects	02/03/2025	02/20/2025	Laid over	
SF951	Nelson	Corporate alternative minimum tax rate calculation reduction provision	02/03/2025			
SF952	Nelson	Social Security income subject to tax phase out provision	02/03/2025			
SF953	Nelson	Estate tax ten-year phaseout provision	02/03/2025			
SF954	Coleman	Refunds of taxes paid for qualifying individuals provision	02/03/2025			
SF957	Wesenberg	Benton County government center refundable exemption for certain construction materials provision	02/03/2025	02/20/2025	Laid over	
SF960	Putnam	Agricultural riparian buffer property tax exemption establishment, taxing jurisdictions reimbursement requirement, and appropriation	02/03/2025	03/18/2025	As amended, be laid over	
SF966	Howe	Electric vehicle surcharge modification	04/01/2025	04/10/2025	Laid over	

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SF972	Farnsworth	Construction materials used in Itasca County refundable sales and use tax exemption authorization	02/03/2025	02/12/2025	As amended, be laid over	
SF1005	Dornink	Austin local sales and use tax authorization	02/06/2025			
SF1006	Drazkowski	Tip income exemption from the individual income tax and tax withholding requirements provision	02/06/2025			
SF1027	Hauschild	Certain airport property tax exemption provisions modifications	02/06/2025	02/19/2025	Laid over	
SF1028	Rarick	Fire protection and emergency medical services special taxing districts establishment, fire protection and emergency medical service aid provision, and appropriation	02/06/2025	03/05/2025	As amended, be laid over	
SF1046	Weber	Transfer and certification provisions modification	02/06/2025	02/19/2025	Recommended to pass and re-referred to the Committee on Transportation	See First Special Session, HF9
SF1046	Weber	Transfer and certification provisions modification	03/13/2025	02/19/2025	Recommended to pass and re-referred to the Committee on Transportation	See First Special Session, HF9
SF1077	Putnam	Refundable exemption provision for certain materials and equipment used in construction of the Stearns County Justice Center	02/06/2025	02/20/2025	As amended, be laid over	
SF1082	Dibble	Dedication to the resource management account increase	02/06/2025	02/12/2025	Laid over	
SF1089	Hauschild	Appropriation increase for soil and water conservation district aid	02/06/2025	02/20/2025	As amended, be laid over	
SF1096	Bahr	Individual income tax and corporate franchise tax refunds modifications; interest calculated on payments of estimated tax inclusion in refund requirement	02/06/2025			
SF1108	Gruenhagen	City of Stewart 2023 aid penalty forgiveness provision and appropriation	03/10/2025	03/18/2025	Laid over	See First Special Session, HF9
SF1114	Hauschild	Refundable income tax credit for certain home care providers establishment	02/06/2025			
SF1155	Anderson	City of Delano construction materials for an ice rink refundable tax exemption provision and appropriation	02/10/2025	02/20/2025	Laid over	
SF1159	Howe	Veterans and surviving spouses taxable Social Security benefits full subtraction provision	02/10/2025			
SF1184	Rest	Minneapolis-St. Paul International Airport renovation refundable tax exemption provision for construction materials	02/10/2025	02/20/2025	As amended, be laid over	
SF1190	Hoffman	Exclusion amount increase for the homestead market value exclusion for veterans with a disability	02/10/2025			
SF1194	Wesenberg	Credit provision for certain instructional expenses	02/10/2025			
SF1195	Wesenberg	Zero bracket provision	02/10/2025			
SF1197	Hauschild	School district seasonal tax base replacement aid establishment	03/13/2025	04/01/2025	Laid over	
SF1231	Draheim	Unlimited Social Security income tax subtraction authorization	02/10/2025			
SF1237	Nelson	Research income and corporate franchise tax credit modification	02/10/2025			
SF1239	Limmer	Unlimited Social Security income tax subtraction authorization	02/10/2025			
SF1269	Drazkowski	Minnesota agricultural water quality certification program credit for certain acres establishment and appropriation	02/13/2025	03/05/2025	Referred to the Committee on Environment, Climate, and Legacy without recommendation	

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SF1271	Dahms	Deceased spousal unused exclusion amount portability provision and technical changes provisions	02/13/2025			
SF1273	Lucero	Metropolitan region sales and use tax repealer	02/13/2025			
SF1274	Coleman	Metropolitan region sales and use tax repealer	02/13/2025			
SF1306	Howe	Benton County government center refundable exemption provision for certain construction materials	02/13/2025			
SF1312	Rest	Allocation increase for the credit for sustainable aviation fuel	02/13/2025	02/27/2025	Amended and recommended to pass	See First Special Session, HF9
SF1312	Rest	Allocation increase for the credit for sustainable aviation fuel		02/27/2025	Amended and recommended to pass	See First Special Session, HF9
SF1314	Bahr	Ramsey special rules authorization	02/13/2025	03/12/2025	Laid over	
SF1332	Heintzeman	Subtraction provision for overtime pay	02/13/2025			
SF1337	Gruenhagen	Long-term care insurance income tax credit expansion	02/13/2025			
SF1352	Boldon	Minimum city aid distribution establishment	02/13/2025			
SF1353	Boldon	Minimum city aid distribution establishment	02/13/2025			
SF1356	Kunesh	City of Spring Lake Park city hall facility construction material refundable tax exemption provision and appropriation	02/13/2025	03/12/2025	Laid over	
SF1386	Dibble	Amusement device gross receipts tax establishment	02/13/2025			
SF1388	Hoffman	Certain cigars exemption from the taxes imposed on tobacco products and premium cigars	02/13/2025			
SF1399	Weber	Maximum long-term care insurance credit increase	02/13/2025			
SF1402	Wiklund	Medical assistance rate adjustments establishment for physician and professional services	03/03/2025	04/01/2025	Referred to the Committee on Health and Human Services without recommendation	See First Special Session, HF2
SF1419	Putnam	Agricultural assets owners available credit cap elimination provision	02/17/2025	03/05/2025	Recommended to pass and re-referred to the Committee on Agriculture, Veterans, Broadband, and Rural Development	See HF2446
SF1422	Fateh	Land-value taxation districts creation by cities authorization	02/17/2025			
SF1425	Port	City of Burnsville city hall construction materials refundable tax exemption provision and appropriation	02/17/2025	03/12/2025	Laid over	
SF1428	Weber	Beginning farmer tax credits eligibility expansion provision	03/24/2025	04/03/2025	Laid over	
SF1448	Farnsworth	Lessees of certain property to request property tax statements authorization	02/17/2025			
SF1454	Coleman	Definition of prepared food modification relating to the sales and use tax	02/17/2025			
SF1473	Drazkowski	Senior citizens' property tax credit establishment	02/17/2025			
SF1475	Latz	Edina refundable exemption provision for construction materials for certain projects	02/17/2025	04/08/2025	As amended, be laid over	
SF1476	Mann	Edina five-year rule extensions and duration extensions for tax increment financing provision	02/17/2025	03/12/2025	Laid over	See First Special Session, HF9

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SF1480	Carlson	Road usage charge enactment for all-electric vehicles	04/01/2025			
SF1488	Housley	Tip income exemption from the individual income tax and tax withholding requirements	02/17/2025			
SF1498	Putnam	Definition modification of agricultural land for agricultural property classification	02/17/2025	03/05/2025	As amended, be laid over	
SF1525	Heintzeman	Tip income exemption from the individual income tax and tax withholding requirements provision	02/17/2025			
SF1541	Putnam	Grain bins and related construction material, supplies and tractor tires sales and use tax exemption	02/17/2025	03/12/2025	Laid over	
SF1553	Mathews	Baldwin base year formula aid provision	02/17/2025			See First Special Session, HF9
SF1554	Mathews	Credit provision for attendance at a nonpublic school	02/17/2025			
SF1570	Maye Quade	City of Apple Valley Central Maintenance Facility project building materials refundable exemption provision and appropriation	02/20/2025	03/12/2025	Laid over	
SF1579	Mohamed	Certain Indian Tribe owned property tax exemption establishment provision	02/20/2025	03/05/2025	Laid over	See First Special Session, HF9
SF1587	Wiklund	Property tax exemption extension for property held for economic development	02/20/2025	03/05/2025	Laid over	See First Special Session, HF9
SF1590	Howe	Income tax subtraction of back pay permission for military members discharged due to the military's COVID-29 vaccination mandate	02/20/2025			
SF1603	Coleman	Health facility parking income tax subtraction establishment provision	02/20/2025			
SF1604	Putnam	Farm fencing and equipment exemption provision	02/20/2025	03/12/2025	Laid over	
SF1617	Hauschild	Certain Cook County schools construction project materials refundable exemption and appropriation	02/20/2025	03/12/2025	Laid over	
SF1631	Hauschild	Unlimited Social Security subtraction provision	02/20/2025			
SF1633	Hauschild	Class 2c managed forest lands classification eligibility clarification provision	02/20/2025	04/24/2025	As amended, be laid over	
SF1634	Hauschild	Child care providers property tax refund program for those that rent a child care facility establishment and appropriation	02/20/2025			See First Special Session, HF9
SF1636	Hauschild	Reduced rate provision for certain corporations	02/20/2025			
SF1638	Hauschild	Lake Superiors School District refundable exemption provision for construction projects	02/20/2025	03/12/2025	Laid over	
SF1646	Johnson	Stillbirth credit modification	02/20/2025			
SF1656	Dahms	Classification rate removal and property tax exemption establishment for certain property owned and operated by congressionally chartered veterans service organizations	02/20/2025			
SF1684	Kupec	Moorhead City Hall renovation project construction materials refundable exemption provision and appropriation	02/20/2025	03/12/2025	Laid over	
SF1709	Housley	Unpaid special assessments interest accrual rate modification provision and requiring refunds of certain payments on interest provision	02/20/2025			

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SF1712	Putnam	State agricultural society outstanding debt maximum increase provision and certain construction materials sales tax exemption	02/20/2025	03/12/2025	Laid over	See First Special Session, HF9
SF1716	Lang	Tobacco and moist snuff definition modification	02/20/2025			
SF1724	Putnam	Exemption provisions modification for construction materials by certain contractors	02/20/2025			
SF1757	Kreun	Distribution of the state general levy provision to certain municipalities	02/24/2025			
SF1792	Howe	Certain family child care providers income subtraction provision	02/24/2025			
SF1852	Hauschild	Dependent care credit expansion	02/24/2025			
SF1868	Duckworth	City of Lakeville certain projects construction materials refundable exemption provision and appropriation	02/27/2025	03/26/2025	Laid over	
SF1917	Farnsworth	Aitkin Public Schools refundable exemption provision for construction materials for certain projects	02/27/2025	03/26/2025	Laid over	
SF1936	Dibble	Additional tax enactment on certain corporations with high principal executive officer to median worker pay ratios	02/27/2025			
SF1941	Nelson	All lawful gambling receipts flat rate tax enactment	02/27/2025			
SF1942	Nelson	Federal estate tax exclusion amount conformation	02/27/2025			
SF1956	Drazkowski	Lawful gambling receipts imposed taxes repealer and various technical changes	02/27/2025			
SF1957	Nelson	Advanced homestead credit refund for seniors process and credit establishment provision	02/27/2025			
SF1964	Lieske	Governor Tim Walz Rebate Check Act of 2023 establishment and appropriation	02/27/2025			
SF1968	Rasmusson	Taxation first tier rate modification	02/27/2025			
SF1969	Hauschild	Exemption expansion for purchases by nonprofit snowmobile clubs	02/27/2025	03/26/2025	Laid over	
SF1977	Rarick	Certain businesses credit card transaction fees exemption provision and appropriation	02/27/2025			
SF1981	Bahr	Construction materials used in certain projects in the city of Ramsey sales and use tax exemption modification	02/27/2025	03/26/2025	Laid over	
SF1994	Kupec	Moorhead tax increment financing district No. 31 5 year rule extension authorization	02/27/2025	03/12/2025	Laid over	See First Special Session, HF9
SF2010	Rasmusson	All individual income tax rates reduction by one percentage point provision	02/27/2025			
SF2011	Rasmusson	Unlimited Social Security subtraction provision	02/27/2025			
SF2012	Rasmusson	Certain retirement plans subtraction of income provision	02/27/2025			
SF2014	Weber	Cottonwood County refundable exemption provision for construction materials for certain projects	02/27/2025	03/26/2025	As amended, be laid over	
SF2016	Kupec	School building bond agricultural credit increase	02/27/2025			
SF2041	Wiklund	Increment tax financing districts eligible uses including transfers to local housing trust funds expansion provision	03/03/2025			

Bill #	Senate Author	Description	Date Received	Hearing Date	Action Taken	Senate Last Action
SF2049	Nelson	Rochester Public Utilities Advanced Metering Infrastructure Project certain electric meters and software exemption provision	03/03/2025	03/26/2025	Laid over	
SF2056	Putnam	Income definition modification for purposes of a property tax refund	03/03/2025			See First Special Session, HF9
SF2076	Hauschild	Homestead resort properties tier limits modification	03/03/2025	03/13/2025	Laid over	See First Special Session, HF9
SF2083	Xiong	Oakdale tax increment financing special rules authorization	03/03/2025	03/26/2025	Laid over	See First Special Session, HF9
SF2092	Johnson Stewart	Kilowatt per hour tax enactment for electric vehicle charging	04/01/2025	04/10/2025	Laid over	
SF2101	Drazkowski	Inflation adjustment repeal for the child tax credit and working family credit	03/03/2025			
SF2102	Drazkowski	Availability removal to claim the working family credit with an ITIN	03/03/2025			
SF2103	Drazkowski	Refundability removal of the child tax credit and working family credit	03/03/2025			
SF2108	Hauschild	Lakeshore land payment establishment modification	03/03/2025	04/03/2025	Laid over	
SF2115	Clark	Second assignment of the historic structure rehabilitation credit permission	03/03/2025	03/27/2025	As amended, be laid over	
SF2116	Hauschild	Calculation of town aid modification	03/03/2025	04/03/2025	Laid over	See First Special Session, HF9
SF2122	Coleman	City of Chanhassen facility construction materials refundable exemption provision and appropriation	03/03/2025			
SF2129	Seeberger	Gross revenues tax on entities manufacturing and selling products containing PFAS imposition; xx cleanup account in the special revenue fund establishment; XX Advisory Commission establishment	03/03/2025	03/20/2025	As amended, be laid over	
SF2171	Housley	New single-family residential housing for first-time homebuyers refundable construction exemption provision	03/06/2025			
SF2178	Housley	Refundable construction exemption provision for construction of new multifamily residential housing for first-time homebuyers	03/06/2025			
SF2199	Dibble	Valuation reductions permission on certain property with conservation restriction or easements	03/06/2025	03/18/2025	As amended, be laid over	See First Special Session, HF9
SF2253	Weber	General estate tax subtraction amount increase; combined cap on the subtractions for qualified small business property and qualified farm property increase	03/06/2025			
SF2255	Kunesh	Omnibus E-12 Education appropriations	04/22/2025	04/23/2025	Recommended to pass and re-referred to the Committee on Finance	See See First Special Session, HF5
SF2263	Lucero	Income tax subtractions for overtime pay, tips income, bonuses, and winnings from nonprofit lawful gambling organizations establishment	03/06/2025			
SF2264	Lucero	Local government aid dedication to cities for pre-1940 housing improvements authorization	03/06/2025			

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SF2284	Lucero	Unlimited Social Security subtraction provision	03/06/2025			
SF2288	Mohamed	Certain businesses pollution control surcharge provision	03/10/2025			
SF2290	McEwen	Income tax rates and brackets modifications provisions	03/10/2025	03/20/2025	As amended, be laid over	
SF2293	Weber	Critical access dental clinics employee student loan payments income tax subtraction establishment provision	03/10/2025	03/18/2025	Laid over	See First Special Session, HF9
SF2327	Putnam	New Markets tax credit proposal provision, credit administration provision, and appropriation	03/10/2025			
SF2337	Weber	Unobligated tax increment use clarification	03/10/2025	04/29/2025	Laid over	
SF2360	Oumou Verbeten	Biennial misclassification fraud impact report requirement and appropriation	04/01/2025			See First Special Session, SF17
SF2374	Rest	Omnibus Tax bill	03/10/2025	05/13/2025		See First Special Session, HF9
SF2374	Rest	Omnibus Tax bill	05/12/2025	05/13/2025		See First Special Session, HF9
SF2374	Rest	Omnibus Tax bill		05/13/2025		See First Special Session, HF9
SF2378	Dornink	Albert Lea city projects construction materials refundable sales and use tax exemption establishment	03/10/2025	03/26/2025	As amended, be laid over	
SF2405	Mohamed	Housing and redevelopment authority levy limits modification	03/13/2025			
SF2407	Oumou Verbeten	St. Paul special rules proposal	03/13/2025	03/26/2025	Laid over	See First Special Session, HF9
SF2413	Mann	Hospital assessment requirement provision and hospitals in the medical assistance program directed payments requirement provision	03/20/2025	04/01/2025	Referred to the Committee on Health and Human Services without recommendation	See First Special Session, HF2
SF2437	Dibble	Definition modification of residential generator	03/13/2025			
SF2463	Dahms	Marshall tax increment financing special rules authorization	03/13/2025	03/26/2025	Laid over	See First Special Session, HF9
SF2469	Kreun	Certain charitable contributions itemized deduction exclusion modifications	03/13/2025			
SF2478	Housley	Constitutional Amendment proposal requiring that a portion of a projected budget surplus be returned to state taxpayers	03/13/2025			
SF2504	Putnam	Senior citizens' property tax deferral program modification	03/13/2025			
SF2508	Dibble	Income threshold increase for the child tax credit	03/13/2025			
SF2530	Hauschild	Orderly and environmentally responsible development of the states gas resources facilitation provision and appropriation	04/03/2025	04/29/2025	Recommended to pass and re-referred to the Committee on Finance	
SF2548	Oumou Verbeten	Minnesota child credit baby bonus establishment	03/13/2025			
SF2552	Port	Miscellaneous housing provisions modifications	03/20/2025			

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SF2580	Rest	Correction of certain errors regarding the taxable year to which a deductible contribution is attributed requirement provision	03/17/2025	04/08/2025	Laid over	See First Special Session, HF9
SF2581	Rest	Taxpayer assistance grants and tax credit outreach grants appropriation	03/17/2025	04/08/2025	Laid over	See SF3045
SF2585	Nelson	Contingent corporation franchise tax rate reductions authorization	03/17/2025			
SF2588	Kreun	Tax Court interpretations of tax laws binding on the commissioner of revenue authorization	03/17/2025			
SF2594	Fateh	Student loan income tax credit increase and making the credit refundable authorization	03/17/2025			
SF2609	Nelson	Vendor allowance provision	03/17/2025			
SF2615	Jasinski	Electric generation facility property tax exemption provision	03/17/2025	03/27/2025	Laid over	
SF2626	Drazkowski	Definition modification of agricultural products for class 2 agricultural property classification	03/17/2025	04/03/2025	Laid over	See First Special Session, HF9
SF2636	Rest	Minnesota intercollegiate sports tickets and admissions sales tax exemption authorization	03/17/2025	04/08/2025	Laid over	
SF2637	Hauschild	Income and corporate franchise tax exemption for advertising expenses authorization	03/17/2025			
SF2657	Pappas	City of St. Paul local sales tax extension provision	03/17/2025	04/22/2025	As amended, be laid over	
SF2663	Drazkowski	Soil and water conservation district aid funding source modification and appropriation increase	03/17/2025			
SF2665	Howe	Entity-owned agricultural property shareholder limit increase	03/17/2025			
SF2667	Wiklund	Minnetonka, Richfield, and St. Louis Park tax increment financing districts eligible uses for increment expansion	03/17/2025			
SF2669	Wiklund	Omnibus Health and Human Services policy and appropriations	04/22/2025	04/23/2025	Amended, recommended to pass and re-referred to the Committee on Finance	See HF2115
SF2673	Drazkowski	Child tax credit advance payments repeal	03/17/2025			
SF2688	Johnson Stewart	Surcharge on all-electric vehicles modification	04/01/2025	04/10/2025	Recommended to pass and re-referred to the Committee on Transportation	See First Special Session, HF14
SF2692	Koran	Charitable gambling rates modification	03/20/2025			
SF2712	Westlin	City of Plymouth local lodging tax expiration date removal provision	03/20/2025			
SF2721	Kreun	Notice of proposed property taxes dates modification	03/20/2025			
SF2727	Putnam	City of St. Cloud redevelopment districts construction projects materials refundable exemption provision and appropriation	03/20/2025	04/08/2025	As amended, be laid over	
SF2730	Port	Statewide affordable housing aids appropriation	03/20/2025			
SF2754	Kupec	Border city enterprise zones allocation increase provision and tax reduction authority modification provision	03/20/2025	04/03/2025	As amended, be laid over	
SF2765	Hauschild	Small rural ambulance services health care gross receipts taxes exemption provision	03/20/2025	04/01/2025	Referred to the Committee on Health and Human Services without recommendation	

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SF2766	Hauschild	Homestead credit refund co-pays reduction provision	03/20/2025			
SF2772	Rasmusson	Special agricultural homestead requirements modifications	03/20/2025	04/24/2025	As amended, be laid over	
SF2780	Marty	Department of Revenue making available certain corporate franchise tax information requirement provision	03/20/2025			
SF2795	Johnson	City of East Grand Forks project construction materials refundable exemption provision and appropriation	03/20/2025	04/08/2025	As amended, be laid over	
SF2803	Mohamed	City of Minneapolis tax increment financing special rules authorization provision	03/20/2025			
SF2808	Mohamed	Renter's credit expansion to provide parity with the homestead credit refund provision	03/20/2025			
SF2815	Weber	Quarterly pharmacy tax refunds establishment	04/07/2025	04/10/2025	Laid over	See First Special Session, HF9
SF2820	Pappas	City of St. Paul tax increment financing special rules authorization provision	03/20/2025			
SF2824	Pappas	Certain increment usage to covert vacant or underused commercial or industrial buildings to residential purposes authorization and certain increment calculations and findings required for a district converting vacant or underused property modification	03/20/2025			
SF2835	Nelson	Minnesota corporate headquarters credit establishment	03/20/2025			
SF2849	Westrom	Exemption modification for agriculture processing materials	03/20/2025	04/24/2025	Laid over	
SF2854	Carlson	Refundable exemption provision for construction material for certain research and development campuses	03/20/2025	04/22/2025	Laid over	
SF2860	Putnam	St. Cloud special tax increment financing authority provision	03/20/2025	04/08/2025	Laid over	See First Special Session, HF9
SF2867	Mann	Fifth tier of the individual income tax establishment at a rate sufficient to offset lost federal Medicaid funds	03/20/2025			
SF2879	Rest	Certain small business investment credit requirements modifications	03/24/2025	04/01/2025	Laid over	
SF2880	Rest	Local government debt financing modifications	03/24/2025	04/01/2025	Laid over	See First Special Session, HF9
SF2915	Rest	Exemptions for institutions of public charity provisions modification	03/24/2025	04/24/2025	Laid over	See First Special Session, HF9
SF2944	Weber	City of Alpha 2023 aid penalty forgiveness provision and appropriation	03/24/2025	04/01/2025	As amended, be laid over	See First Special Session, HF9
SF2945	Putnam	City of St. Cloud tax increment financing special rules authorization provision	03/24/2025			See First Special Session, HF9
SF2947	Putnam	Charitable gambling combined net receipts tax rates and brackets modifications	03/24/2025			
SF2993	Champion	City of Minneapolis Upper Harbor Terminal Amphitheater construction materials refundable exemption provision and appropriation	03/27/2025	04/08/2025	Laid over	

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SF2997	Klein	Taxes provisions modification	03/27/2025	04/08/2025	As amended, be laid over	See First Special Session, HF9
SF3009	Hoffman	Brooklyn Park tax increment financing special rules establishment	03/27/2025	04/08/2025	Laid over	See First Special Session, HF9
SF3016	Anderson	Monticello refundable exemption provision for construction materials for construction of a water treatment facility	03/27/2025	04/08/2025	As amended, be laid over	
SF3017	Hauschild	Hermantown local sales and use tax duration extension	03/27/2025	04/22/2025	As amended, be laid over	See First Special Session, HF9
SF3025	Rest	Green acres tax deferment requirements modifications	03/27/2025			
SF3065	Rest	Excise tax on certain social media platform businesses establishment	03/27/2025			
SF3076	Johnson	Certain independent School District No. 561, Goodridge, project construction materials refundable exemption provision and appropriation	03/27/2025	04/08/2025	Laid over	
SF3114	Utke	Independent School District No. 186, Pequot Lakes construction projects refundable exemption provision and appropriation	04/01/2025	04/08/2025	As amended, be laid over	
SF3130	Kupec	Combined net receipts tax rates reduction and brackets expansion	04/01/2025			
SF3132	Kunesh	Income tax rates and brackets modification	04/01/2025			
SF3152	Frentz	Minnesota Sports facilities Authority appropriation contingent on certain revenues from the conduct of electronic pull tabs	04/01/2025	05/06/2025	As amended, be laid over	
SF3189	Nelson	Volunteer drivers individual income subtraction increase provision	04/01/2025	04/08/2025	As amended, be laid over	
SF3194	Putnam	Certain assets of colleges and universities tax on certain growth establishment and special revenue fund account establishment	04/01/2025	04/22/2025	As amended, be laid over	
SF3197	Rest	Certain social media businesses excise tax establishment provision	04/01/2025	04/09/2025	As amended, be laid over	
SF3203	Oumou Verbeten	State fairgrounds public safety and municipal services aid with annual inflation adjustment establishment	04/01/2025			
SF3218	Jasinski	Commercial-industrial property state general levy reduction provision	04/02/2025			
SF3228	Frentz	Certain remittance requirements modification	04/02/2025	04/24/2025	Laid over	
SF3237	Rest	Professional Golfers' Association of America sponsored championship golf tournaments admission sales and use tax exemption provision	04/03/2025	04/10/2025	Laid over	
SF3250	Wesenberg	Certain taxes imposition during a shutdown period prohibition provision	04/03/2025			
SF3260	Kupec	Property tax market value exclusion for veterans with a disability modification; exclusion amounts increase annually with inflation authorization; surviving spouses benefit modification	04/03/2025			
SF3265	McEwen	Sales and use tax exemption for data centers repeal	04/03/2025			See First Special Session, HF9
SF3301	Wesenberg	Individual income tax and corporate tax phasing out provision	04/07/2025			
SF3305	Westrom	Homestead market value exclusion for property owned by persons 65 years and older and retired establishment	04/07/2025			

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SF3311	Maye Quade	Corporate franchise tax rate contingent increase authorization	04/07/2025			
SF3312	Hauschild	Monthly return requirements for certain brewers clarification	04/07/2025			
SF3317	Hoffman	City of Brooklyn Park clean water infrastructure construction materials refundable exemption provision and appropriation	04/07/2025			
SF3318	Hoffman	City of Brooklyn Park clean water infrastructure construction materials refundable exemption provision and appropriation	04/07/2025			
SF3319	Hoffman	City of Brooklyn Park regional athletic facility construction materials refundable exemption provision and appropriation	04/07/2025			
SF3332	Maye Quade	Sales and use tax exemptions elimination, gross receipts tax on various services imposition	04/07/2025			
SF3336	Westrom	Rebate from the solid waste management tax requirement for materials removed from the waste stream for recycling, composting, or reuse	04/09/2025	04/22/2025	Laid over	
SF3345	Johnson Stewart	County levy for certain assessment services limitations provision	04/09/2025			
SF3364	Putnam	Subtraction from income provision for certain commercial loans issued by financial institutions	04/09/2025	04/24/2025	Laid over	
SF3374	Farnsworth	Free musical entertainment for the general public annual expenditure limit expansion provision	04/10/2025	04/24/2025	As amended, be laid over	See First Special Session, HF9
SF3390	Boldon	Expanded corporate tax compliance initiative appropriation	04/22/2025			
SF3392	Rasmusson	Eligibility modification for certain tax programs and classifications	04/22/2025			
SF3394	Koran	Exemption provision for dietary supplements	04/22/2025			
SF3397	Maye Quade	Gross receipts tax enforcement on various services	04/22/2025			
SF3401	Dibble	Unitary group expansion to foreign corporations provision	04/22/2025			
SF3405	Rest	Pass-through entity tax expiration modification	04/22/2025	04/29/2025	Laid over	
SF3413	Rest	Certain property owned by an Indian Tribe property tax exemption establishment	04/22/2025	04/29/2025	Laid over	
SF3425	Maye Quade	Social media platform businesses excise tax establishment	04/24/2025			
SF3449	Port	Contingent increase in the corporate franchise tax rate authorization	04/28/2025			
SF3465	Kupec	City of Dilworth community center construction materials refundable exemption provision and appropriation	04/30/2025			
SF3469	Putnam	Market value exclusions for certain railroad property establishment; calculation of net present value of anticipated future income for state-assessed property modification	05/01/2025			
SF3474	Oumou Verbeten	Authorizing an authority to stop payments after finding that a developer, contractor, or subcontractor has violated state municipal labor law	05/01/2025			
SF3505	Mann	Receipt of National Institutes of Health funding income tax refundable credit authorization	05/09/2025			
SF3517	Champion	Aid to local governments establishment for emerald ash borer financial assistance	05/13/2025			
SF3526	Lieske	Health care services removal from the definition of providers subject to the health care provider tax	05/16/2025			

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SF3543	Drazkowski	Post-certification adjustments for lobbying expenses establishment	05/19/2025			