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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 3317

05/13/2023 Authored by Murphy, Backer, Zeleznikar, Knudsen, Bennett and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; establishing a two-year income tax holiday
1.3 for certain emergency responders.

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

1.5 Section 1. INCOME TAX HOLIDAY; EMERGENCY RESPONDERS.

1.6 (a) Notwithstanding any law to the contrary, for taxable years beginning after December
1.7 31, 2022, and before January 1, 2025, an individual who is an eligible emergency responder
1.8 may elect to receive an exemption from the individual income tax under Minnesota Statutes,
1.9 chapter 290.

1.10 (b) An eligible emergency responder who is eligible for a refundable credit in excess of
1.11 the individual's liability for tax may still file and claim a return for a taxable year covered
1.12 by this section.

1.13 (c) For the purposes of this section, "eligible emergency responder" means an individual
1.14 who:

1.15 (1) worked at least 1,000 hours in Minnesota during the taxable year, including as a
1.16 volunteer, as:

1.17 (i) ambulance services personnel providing ambulance services, as defined in Minnesota
1.18 Statutes, section 144E.001, subdivisions 3 and 3a; or

1.19 (ii) an emergency medical responder, as defined in Minnesota Statutes, section 144E.001,
1.20 subdivision 6; and

2.1 (2) had adjusted gross income during the taxable year that did not exceed \$75,000, or
2.2 \$150,000 for a married taxpayer filing a joint return.

2.3 (d) The definitions in Minnesota Statutes, section 290.01, apply for this section.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.5 31, 2022, and before January 1, 2025.