

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH LEGISLATURE

S.F. No. 732

(SENATE AUTHORS: KOENEN, Eken and Osmek)

DATE	D-PG	OFFICIAL STATUS
02/25/2013	386	Introduction and first reading
		Referred to Taxes
04/08/2013	1687	Author added Osmek

A bill for an act  
relating to taxation; individual income; providing a credit for volunteer first  
responders; proposing coding for new law in Minnesota Statutes, chapter 290.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **[290.0682] VOLUNTEER FIRST RESPONDER CREDIT.**

Subdivision 1. Credit allowed; volunteer first responders. (a) A qualified  
individual is allowed a credit against the tax due under this chapter equal to \$500.

(b) For a nonresident or part-year resident, the credit under this subdivision must  
be allocated based on the percentage calculated under section 290.06, subdivision 2c,  
paragraph (e).

Subd. 2. Definitions. For purposes of this section, "qualified individual" means an  
individual who is:

- (1) a volunteer firefighter as defined in section 424A.001, subdivision 10;
- (2) a volunteer ambulance attendant as defined in section 144E.001, subdivision 15; or
- (3) an emergency medical responder as defined in section 144E.001, subdivision 6,  
who provides emergency medical services as a volunteer.

Subd. 3. Limitations. An individual is not eligible for the credit under this section  
unless the individual has served as a volunteer firefighter, volunteer ambulance attendant,  
or volunteer emergency medical provider for more than one calendar year.

EFFECTIVE DATE. This section is effective for taxable years beginning after  
December 31, 2012.