

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

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

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

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

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

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

1.13 (1) a volunteer firefighter as defined in section 424A.001, subdivision 10;

1.14 (2) a volunteer ambulance attendant as defined in section 144E.001, subdivision 15; or

1.15 (3) an emergency medical responder as defined in section 144E.001, subdivision 6,
 1.16 who provides emergency medical services as a volunteer.

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

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