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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **417**

02/13/2025 Authored by Franson, Repinski, Warwas, Knudsen, Gordon 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; providing a subtraction for gratuities paid
1.3 to employees; amending Minnesota Statutes 2024, section 290.0132, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 36. **Tips; gratuities.** (a) The amount of gratuities is a subtraction.

1.9 (b) For the purposes of this subdivision, "gratuities" has the meaning given in section
1.10 177.23, subdivision 9.

1.11 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.12 31, 2024.