

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1590

(SENATE AUTHORS: HOWE, Lang, Duckworth, Lieske and Bahr)

| DATE | D-PG | OFFICIAL STATUS |
|------------|------|---|
| 02/20/2025 | 437 | Introduction and first reading Referred to Taxes |

1.1

A bill for an act

1.2

relating to taxation; individual income; allowing an income tax subtraction of back

1.3

pay for military members discharged due to the military's COVID-19 vaccination

1.4

mandate.

1.5

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

1.6

Section 1. NONTAXABILITY OF BACK PAY FOR SERVICE MEMBERS

1.7

DISCHARGED DUE TO THE MILITARY'S COVID-19 VACCINATION MANDATE.

1.8

(a) The amount of military back pay for service members discharged under the military's

1.9

COVID-19 vaccination mandate is a subtraction.

1.10

(b) For the purposes of this section, "military back pay for service members discharged

1.11

under the military's COVID-19 vaccination mandate" means the amount authorized under

1.12

section 2, paragraph (b), of Executive Order No. 14184, dated January 27, 2025, of the

1.13

President of the United States.

1.14

(c) For the purposes of this section, "subtraction" has the meaning given in Minnesota

1.15

Statutes, section 290.0132, subdivision 1, and the rules in that subdivision apply to this

1.16

section.

1.17

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

1.18

31, 2024.