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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3536

02/19/2026 Authored by Roach, Engen and Gordon
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; providing a property tax exemption for certain property; providing a subtraction for certain income earned by public safety officers; amending Minnesota Statutes 2024, sections 272.02, by adding a subdivision; 290.0132, by adding a subdivision.

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

Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision to read:

Subd. 109. **Homestead property owned by a public safety officer.** (a) Property classified as class 1a under section 273.13, subdivision 22, is exempt if the property is owned and used as a homestead by a public safety officer who is employed or who volunteers as a public safety officer in the same statutory or home rule charter city in which the property is located.

(b) Information necessary to verify employment or volunteer status must be provided by the city to the city assessor or county assessor.

(c) For purposes of this section, "public safety officer" has the meaning given in section 299A.41, subdivision 4.

EFFECTIVE DATE. This section is effective beginning with assessment year 2027.

Sec. 2. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision to read:

Subd. 40. **Income earned by public safety officers.** The amount of income attributable to employment as a public safety officer by a statutory or home rule charter city is a

subtraction if the public safety officer is a resident of the home rule or charter city. For purposes of this subdivision, "public safety officer" has the meaning given in section 299A.41, subdivision 4.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2025.