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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3792

02/26/2026 Authored by Youakim, Nadeau, Greene, Acomb and Kraft
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; individual income; establishing a subtraction for AmeriCorps stipends and living allowances; amending Minnesota Statutes 2024, section 290.0132, subdivision 16.

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

Section 1. Minnesota Statutes 2024, section 290.0132, subdivision 16, is amended to read:

Subd. 16. **AmeriCorps living allowances and stipends; national service educational awards.** The following amounts are a subtraction:

(1) a stipend paid to an AmeriCorps volunteer under United States Code, title 42, section 4955;

(2) a living allowance provided to a National Civilian Community Corps volunteer under United States Code, title 42, section 12618;

(3) a stipend paid to an AmeriCorps Seniors volunteer under United States Code, title 42, sections 5011 and 5013(b); and

(4) a national service educational ~~awards~~ award received from the National Service Trust under United States Code, title 42, sections 12601 to 12604, for service in an approved Americorps National Service program ~~are a subtraction~~.

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