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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **4573**

03/23/2026 Authored by Lawrence, Backer, Schultz, Warwas, Dotseth 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; establishing a subtraction for volunteer
1.3 firefighter pension income; amending Minnesota Statutes 2024, section 290.0132,
1.4 by adding a 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. 40. Volunteer firefighter pensions. (a) The amount of volunteer firefighter
1.9 pension income is a subtraction.

1.10 (b) For the purposes of this subdivision:

1.11 (1) "volunteer firefighter" means a volunteer firefighter as defined in section 424A.001,
1.12 subdivision 10; a paid on-call firefighter as defined in section 424A.001, subdivision 10a;
1.13 or a volunteer firefighter as defined in section 353G.01, subdivision 15; and

1.14 (2) "volunteer firefighter pension income" means annuity income or a lump-sum payment
1.15 from a public retirement plan based on service as a volunteer firefighter.

1.16 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.17 31, 2025.