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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 4574

03/23/2026 Authored by Lawrence, Backer, Warwas, Dotseth, Nash and others
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 firefighter pension income; amending Minnesota Statutes 2024, section 290.0132, by adding a subdivision.

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

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

Subd. 40. **Firefighter pensions.** (a) The amount of firefighter pension income is a subtraction.

(b) For the purposes of this subdivision, "firefighter pension income" means annuity income or a lump-sum payment from a public retirement plan based on service as a firefighter, as defined in section 299N.01, subdivision 3.

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