

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3817

(SENATE AUTHORS: LIESKE, Holmstrom and Wesenberg)

DATE
02/23/2026

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6374 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; providing a property tax exemption for certain property;
1.3 providing a subtraction for certain income earned by public safety officers;
1.4 amending Minnesota Statutes 2024, sections 272.02, by adding a subdivision;
1.5 290.0132, by adding a subdivision.

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

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

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

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

1.16 (c) For purposes of this section, "public safety officer" has the meaning given in section
1.17 299A.41, subdivision 4.

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

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

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

2.1 subtraction if the public safety officer is a resident of the home rule or charter city. For
2.2 purposes of this subdivision, "public safety officer" has the meaning given in section
2.3 299A.41, subdivision 4.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.5 31, 2025.