

**SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION**

**S.F. No. 4902**

(SENATE AUTHORS: MATHEWS)

**DATE**  
03/26/2026

**D-PG**  
7097 Introduction and first reading  
Referred to Taxes

**OFFICIAL STATUS**

1.1 A bill for an act  
1.2 relating to taxation; individual income; establishing a subtraction for firefighter  
1.3 pension income; amending Minnesota Statutes 2024, section 290.0132, by adding  
1.4 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. Firefighter pensions. (a) The amount of firefighter pension income is a  
1.9 subtraction.

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

1.13 EFFECTIVE DATE. This section is effective for taxable years beginning after December  
1.14 31, 2025.