

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 5189

(SENATE AUTHORS: LIESKE, Holmstrom, Lucero and Wesenberg)

DATE
04/21/2026

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8869 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; income, corporate franchise, and insurance premiums; providing
1.3 a credit for contributions to women's pregnancy centers; amending Minnesota
1.4 Statutes 2024, section 297I.20, by adding a subdivision; proposing coding for new
1.5 law in Minnesota Statutes, chapter 290.

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

1.7 Section 1. [290.0696] CREDIT FOR CONTRIBUTIONS TO WOMEN'S
1.8 PREGNANCY CENTERS.

1.9 Subdivision 1. Credit allowed; limitation; carryforward. (a) A taxpayer is allowed a
1.10 credit against the tax imposed under this chapter equal to the amount of contributions made
1.11 by the taxpayer to a women's pregnancy center, up to \$50,000.

1.12 (b) If the amount of the credit determined under this section for any taxable year exceeds
1.13 the liability for tax under this chapter, the excess is a credit carryover to the next taxable
1.14 year. The entire amount of the excess unused credit for the taxable year must be carried
1.15 first to the next taxable year. The amount of the unused credit that may be added under this
1.16 paragraph must not exceed the taxpayer's liability for tax less the credit for the taxable year.

1.17 (c) An eligible taxpayer claiming a credit under this section may not also claim the credit
1.18 under section 297I.20, subdivision 8, for the same contribution.

1.19 (d) For purposes of this section:

1.20 (1) "women's pregnancy center" means an organization that provides information,
1.21 referrals, and support to encourage and assist pregnant women in carrying their pregnancies
1.22 to term and in caring for their children after birth; and

2.1 (2) "contribution" means a charitable contribution allowable to the taxpayer as a deduction
2.2 under section 170 of the Internal Revenue Code, including the denial of the deduction under
2.3 the Internal Revenue Code, section 408(d)(8), except that the provisions of the Internal
2.4 Revenue Code, section 170(b)(1)(G), apply regardless of the taxable year.

2.5 (e) The credit may not be claimed for any amount used to claim:

2.6 (1) the itemized deduction under section 290.0122, subdivision 4; or

2.7 (2) the subtraction under section 290.0132, subdivision 7.

2.8 (f) For a nonresident or part-year resident, the credit under this section must be allocated
2.9 using the percentage calculated in section 290.06, subdivision 2c, paragraph (e).

2.10 Subd. 2. **Partnerships; multiple owners.** Credits granted or transferred to a partnership,
2.11 a limited liability company taxed as a partnership, an S corporation, or multiple owners of
2.12 property are passed through to the partners, members, shareholders, or owners, respectively,
2.13 pro rata to each partner, member, shareholder, or owner based on their share of the entity's
2.14 assets or as specially allocated in their organizational documents or any other executed
2.15 agreement, as of the last day of the taxable year.

2.16 Subd. 3. **Commissioner to maintain list.** The commissioner, in consultation with the
2.17 commissioner of health, must maintain a list of qualifying women's pregnancy centers to
2.18 which contributions are eligible for the credit under this section.

2.19 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.20 31, 2025.

2.21 Sec. 2. Minnesota Statutes 2024, section 297I.20, is amended by adding a subdivision to
2.22 read:

2.23 Subd. 8. **Credit for contributions to women's pregnancy centers.** A taxpayer may
2.24 claim a credit against the premiums tax imposed under this chapter equal to the amount of
2.25 credit calculated under section 290.0696, provided that the taxpayer is not also claiming a
2.26 credit under that section for the same contribution. If the amount of the credit exceeds the
2.27 taxpayer's liability for tax under this chapter, the excess is a credit carryover to the next
2.28 taxable year. The entire amount of the excess unused credit for the taxable year must be
2.29 carried first to the next taxable year. The amount of the unused credit that may be added
2.30 under this paragraph must not exceed the taxpayer's liability for tax less the credit for the
2.31 taxable year. This credit does not affect the calculation of fire state aid under section 477B.03
2.32 and police state aid under section 477C.03.

- 3.1 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
- 3.2 31, 2025.