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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 115

01/09/2017 Authored by Newberger
The bill was read for the first time and referred to the Committee on Public Safety and Security Policy and Finance
02/23/2017 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; allowing a subtraction for meal expenses
1.3 of first responders; amending Minnesota Statutes 2016, 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 2016, section 290.0132, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 23. Deemed meal expenses for first responders. (a) For an individual who is a
1.9 first responder, an amount equal to the sum of the following is a subtraction:

1.10 (1) \$15 per day of deemed meal expenses for two days in each week during the taxable
1.11 year that the first responder was on call for fewer than 21 hours; plus

1.12 (2) \$15 per day of deemed meal expenses for four days in each week during the taxable
1.13 year that the first responder was on call for 21 or more hours.

1.14 (b) For purposes of this subdivision, "first responder" means an individual who meets
1.15 the definition of:

1.16 (1) ambulance service personnel in section 144E.001, subdivision 3a;

1.17 (2) an emergency medical responder in section 144E.001, subdivision 6;

1.18 (3) a volunteer ambulance attendant in section 144E.001, subdivision 15;

1.19 (4) a full-time firefighter in section 299N.03, subdivision 5; or

1.20 (5) a volunteer firefighter in section 299N.03, subdivision 7.

2.1 (c) For purposes of this subdivision, "on call" means required to respond to requests for  
2.2 emergency medical services or fire help within the geographic area served by the ambulance  
2.3 service or fire department of which the first responder is an employee or volunteer.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.5 31, 2016.