

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

**S.F. No. 2254**

(SENATE AUTHORS: LANG)

DATE  
03/11/2019

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; income; establishing a tax credit for volunteer firefighters and  
1.3 EMTs; proposing coding for new law in Minnesota Statutes, chapter 290.

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

1.5 Section 1. **[290.0687] CREDIT FOR VOLUNTEER FIREFIGHTERS, EMTS, AND**  
1.6 **AMBULANCE SERVICE PERSONS.**

1.7 Subdivision 1. **Definition.** (a) For the purposes of this section, the following term has  
1.8 the meaning given.

1.9 (b) "Eligible individual" means an individual who in the taxable year:

1.10 (1) earned at least six months of service credit under section 424A.003;

1.11 (2) earned good time service credit for at least 50 percent of a full year under section  
1.12 353G.07; or

1.13 (3) was credited with a year of service as a qualified ambulance service person under  
1.14 section 144E.45.

1.15 Subd. 2. **Credit allowed.** (a) A taxpayer who is an eligible individual is allowed a credit  
1.16 against the tax imposed by this chapter. For married couples filing a joint return, the credit  
1.17 equals \$1,000 if both spouses are eligible individuals and \$500 if only one spouse is an  
1.18 eligible individual. For all other taxpayers who are eligible individuals, the credit equals  
1.19 \$500.

1.20 (b) A taxpayer may file a return claiming the tax credit allowed under this section prior  
1.21 to receiving certification of the taxpayer's service credit or good time service credit, but

2.1 must file an amended return if the service credit or good time service credit earned by the  
2.2 taxpayer was insufficient to claim the tax credit.

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.4 31, 2018.