

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

S.F. No. 5191

(SENATE AUTHORS: DIBBLE, Seeberger, Hawj and Abeler)

DATE
03/25/2024

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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; individual income; providing a tax credit for the removal of
1.3 trees infested by the emerald ash borer; amending Minnesota Statutes 2022, section
1.4 290.06, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 290.06, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 41. Emerald ash borer credit. (a) An individual taxpayer is allowed a credit
1.9 against the tax imposed by this chapter for the cost of removing a tree that has been found
1.10 to be infested by the emerald ash borer and has been required by state law or by municipal
1.11 ordinance to be treated or removed.

1.12 (b) The credit equals fifty percent of the cost paid for the removal of each tree. A
1.13 taxpayer's total credit may not exceed \$1,000. The credit may not exceed the taxpayer's
1.14 liability for tax under this chapter.

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

1.17 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.18 31, 2023.