

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

**S.F. No. 589**

(SENATE AUTHORS: WESTROM, Draheim, Utke, Gruenhagen and Lieske)

DATE  
01/27/2025

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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 subtraction for overtime pay;  
1.3 amending Minnesota Statutes 2024, section 290.0132, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision  
1.6 to read:

1.7 Subd. 36. Overtime pay. (a) The amount of overtime pay is a subtraction.

1.8 (b) For the purposes of this subdivision, "overtime pay" means wages, salaries, tips, and  
1.9 other employee compensation earned for hours worked in any workweek in excess of the  
1.10 maximum workweek applicable to the employee under chapter 177 or United States Code,  
1.11 title 29, section 207.

1.12 EFFECTIVE DATE. This section is effective for taxable years beginning after December  
1.13 31, 2024.