

1.1 A bill for an act
 1.2 relating to taxation; individual income; providing a subtraction for wages earned
 1.3 by school resource officers; amending Minnesota Statutes 2024, section 290.0132,
 1.4 by adding a subdivision.

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

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

1.8 Subd. 40. Wages earned by school resource officers. (a) The amount of wages earned
 1.9 by an individual for performing duties as a school resource officer is a subtraction. Wages
 1.10 earned by an individual who is a school resource officer and not earned in the individual's
 1.11 capacity as a school resource officer are not eligible for the subtraction under this subdivision.

1.12 (b) For purposes of this subdivision:

1.13 (1) "school resource officer" has the meaning given in section 626.8482, subdivision 1,
 1.14 paragraph (c); and

1.15 (2) "wages" means:

1.16 (i) the amount paid by an employer to an employee as a school resource officer as
 1.17 reported under section 6051 of the Internal Revenue Code; or

1.18 (ii) the amount paid by any person to an individual for services as a school resource
 1.19 officer as reported under section 6041A of the Internal Revenue Code.

1.20 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
 1.21 31, 2025.