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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3792

02/26/2026 Authored by Youakim, Nadeau, Greene and Acomb  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; individual income; establishing a subtraction for AmeriCorps  
1.3 stipends and living allowances; amending Minnesota Statutes 2024, section  
1.4 290.0132, subdivision 16.

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

1.6 Section 1. Minnesota Statutes 2024, section 290.0132, subdivision 16, is amended to read:

1.7 Subd. 16. AmeriCorps living allowances and stipends; national service educational  
1.8 awards. The following amounts are a subtraction:

1.9 (1) a stipend paid to an AmeriCorps volunteer under United States Code, title 42, section  
1.10 4955;

1.11 (2) a living allowance provided to a National Civilian Community Corps volunteer under  
1.12 United States Code, title 42, section 12618;

1.13 (3) a stipend paid to an AmeriCorps Seniors volunteer under United States Code, title  
1.14 42, sections 5011 and 5013(b); and

1.15 (4) a national service educational ~~awards~~ award received from the National Service Trust  
1.16 under United States Code, title 42, sections 12601 to 12604, for service in an approved  
1.17 Americorps National Service program ~~are a subtraction.~~

1.18 EFFECTIVE DATE. This section is effective for taxable years beginning after December  
1.19 31, 2025.