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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **495**

02/13/2025 Authored by West, Zeleznikar, Altendorf, Olson, Nelson and others
The bill was read for the first time and referred to the Committee on Taxes
02/19/2026 By motion, recalled and re-referred to the Children and Families Finance and Policy
03/25/2026 Adoption of Report: Amended and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; providing a subtraction for day care costs
1.3 paid by the taxpayer; amending Minnesota Statutes 2024, section 290.0132, by
1.4 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. Day care costs. (a) The amount of day care costs is a subtraction.

1.9 (b) For the purposes of this subdivision:

1.10 (1) "day care costs" means the amount a taxpayer paid to a licensed child care program
1.11 for child care in the taxable year; and

1.12 (2) "licensed child care program" means a child care center or family or group family
1.13 child care licensed under chapter 142B.

1.14 (c) The subtraction under this subdivision is limited to the amount paid in excess of the
1.15 amount of dependent care assistance the taxpayer excluded from gross income under section
1.16 129 of the Internal Revenue Code.

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