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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3659

02/23/2026 Authored by Hollins, Gomez, Curran, Frederick, Gottfried and others
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; requiring taxpayers who earned
1.3 Minnesota-source income while participating in immigration enforcement activities
1.4 to file an income tax return; amending Minnesota Statutes 2024, section 289A.08,
1.5 subdivision 1.

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

1.7 Section 1. Minnesota Statutes 2024, section 289A.08, subdivision 1, is amended to read:

1.8 Subdivision 1. Generally; individuals. (a) A taxpayer must file a return for each taxable
1.9 year the taxpayer is required to file a return under section 6012 of the Internal Revenue
1.10 Code or meets the requirements under paragraph (d) to file a return, except that:

1.11 (1) an individual who is not a Minnesota resident for any part of the year is not required
1.12 to file a Minnesota income tax return if the individual's gross income derived from Minnesota
1.13 sources as determined under sections 290.081, paragraph (a), and 290.17, is less than the
1.14 filing requirements for a single individual who is a full year resident of Minnesota; and

1.15 (2) an individual who is a Minnesota resident is not required to file a Minnesota income
1.16 tax return if the individual's gross income derived from Minnesota sources as determined
1.17 under section 290.17, less the subtractions allowed under section 290.0132, subdivisions
1.18 12 and 15, is less than the filing requirements for a single individual who is a full-year
1.19 resident of Minnesota.

1.20 (b) The decedent's final income tax return, and other income tax returns for prior years
1.21 where the decedent had gross income in excess of the minimum amount at which an
1.22 individual is required to file and did not file, must be filed by the decedent's personal
1.23 representative, if any. If there is no personal representative, the return or returns must be

2.1 filed by the transferees, as defined in section 270C.58, subdivision 3, who receive property
2.2 of the decedent.

2.3 (c) The term "gross income," as it is used in this section, has the same meaning given it
2.4 in section 290.01, subdivision 20.

2.5 (d) The commissioner of revenue must annually determine the gross income levels at
2.6 which individuals are required to file a return for each taxable year based on the amounts
2.7 allowed as a deduction under section 290.0123.

2.8 (e) Notwithstanding paragraph (a), an individual must file a Minnesota income tax return
2.9 for each taxable year that the taxpayer has made an election to receive advance payments
2.10 of the child tax credit under section 290.0661, subdivision 8.

2.11 (f) Notwithstanding paragraph (a), an individual must file a return if the individual earned
2.12 Minnesota-source income while participating in immigration enforcement activities or
2.13 providing material support to immigration enforcement activities.

2.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.15 31, 2025.