

This Document can be made available
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **3524**

02/19/2026 Authored by Robbins, Scott, Lawrence, Warwas, Anderson, P. E., 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; adopting the federal deduction for qualified
1.3 overtime compensation; 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. Overtime income. (a) The amount of qualified overtime compensation allowed
1.9 as a deduction under section 225 of the Internal Revenue Code is a subtraction.

1.10 (b) Notwithstanding section 225, paragraph (g), of the Internal Revenue Code, the
1.11 subtraction under this subdivision is allowed for taxable years beginning after December
1.12 31, 2028.

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