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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3611

02/23/2026 Authored by Finke, Sencer-Mura and Kozlowski
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; allowing a state subtraction for certain
1.3 damage awards; amending Minnesota Statutes 2024, section 290.0132, subdivision
1.4 35.

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

1.6 Section 1. Minnesota Statutes 2024, section 290.0132, subdivision 35, is amended to read:

1.7 Subd. 35. **Damages for; sexual harassment or abuse; injuries from federal**
1.8 **immigration enforcement.** The amount of damages received under a ~~sexual harassment~~
1.9 ~~or abuse~~ qualifying claim that is not excluded from gross income under section 104(a)(2)
1.10 of the Internal Revenue Code because the damages are not received on account of personal
1.11 physical injuries or physical sickness is a subtraction. For purposes of this subdivision,
1.12 "qualifying claim" means a sexual harassment or abuse claim, or a claim arising from injuries
1.13 caused by a federal agency conducting activities related to immigration enforcement.

1.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.15 31, 2025.