

1.1 Kotyza-Witthuhn and West from the Committee on Children and Families Finance and
1.2 Policy to which was referred:

1.3 H. F. No. 495, A bill for an act relating to taxation; individual income; providing a
1.4 subtraction for day care costs paid by the taxpayer; amending Minnesota Statutes 2024,
1.5 section 290.0132, by adding a subdivision.

1.6 Reported the same back with the following amendments:

1.7 Page 1, line 8, delete "36" and insert "40"

1.8 Page 1, line 18, delete "2024" and insert "2025"

1.9 With the recommendation that when so amended the bill be re-referred to the Committee
1.10 on Taxes.

1.11 This Committee action taken March 24, 2026

1.12 Co-Chair

1.13 Co-Chair