

Subject 18 year olds made eligible for the Minnesota child credit

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Summary

Under current law, children ages 0 to 17 are eligible for the Minnesota child credit, equal to \$1,750 per qualifying child in tax year 2024. There is no limit on the number of children who may qualify.

The state also allows a smaller credit for “qualifying older children.” The older child credit applies to all qualifying children aged 18, and qualifying children ages 19 to 23 who are students or permanently disabled.

In tax year 2024, the older child credit is \$970 if a taxpayer has one older child, \$2,210 for two older children, and \$2,630 for three or more older children. The amount for older children is added to the amount for younger children and the state’s working family credit, and the combined amount is phased out.

H.F. 4823 allows children aged 18 to qualify for the \$1,750 credit for younger children rather than the credit for qualifying older children. The table below shows the treatment of 18 year old children under current law and the bill.

Qualifying Child Ages	Current Law	H.F. 4823
0-17	Eligible for the young child credit (\$1,750 per qualifying child)	Eligible for the young child credit (\$1,750 per qualifying child)
18	Eligible for the older child credit (\$970 / \$2,210 / \$2,630 for 1, 2, or 3 qualifying older children)	
19-23 (if a student or permanently and totally disabled)	Eligible for the older child credit (\$970 / \$2,210 / \$2,630 for 1, 2, or 3 qualifying older children)	Eligible for the older child credit (\$970 / \$2,210 / \$2,630 for 1, 2, or 3 qualifying older children)