

**Subject** Minnesota filing requirements modified for nonresident taxpayers participating in immigration enforcement activities

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## Summary

Minnesota's individual income tax applies to some nonresident taxpayers with Minnesota-source income. Nonresident taxpayers must file an individual income tax return if they have Minnesota-source income that is greater than the state standard deduction for a single taxpayer (\$15,300 in tax year 2026).

H.F. 3659 modifies the rules governing nonresident filing requirements. Under the bill, nonresident individuals would be required to file a Minnesota individual income tax return if they earned Minnesota-source income while participating in immigration enforcement activities or providing material support to immigration enforcement activities (regardless of the amount of Minnesota-source income they earned).