

Subject Income tax subtraction for AmeriCorps living allowances and stipends

Authors Youakim and others

Analyst Sean Williams

Date March 11, 2026

Summary

Minnesota currently allows an individual income tax subtraction for educational service awards received for service in an AmeriCorps National Service program.

H.F. 3792 would expand the existing subtraction for AmeriCorps service awards to cover certain stipends and living allowances paid to AmeriCorps volunteers. The subtraction would cover stipends paid through the following programs:

- stipends paid to AmeriCorps Volunteers in Service to America (VISTA) volunteers;
- living allowances paid to AmeriCorps Civilian Community Corps volunteers; and
- stipends paid to AmeriCorps Senior volunteers (these stipends are currently tax exempt under state and federal law).

The bill is effective beginning in tax year 2026.