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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **2302**

03/13/2025 Authored by Norris, Wiener and Smith
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 18-year-old children to qualify
1.3 for the Minnesota child credit; amending Minnesota Statutes 2024, sections
1.4 290.0661, subdivision 1; 290.0671, subdivision 1a.

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

1.6 Section 1. Minnesota Statutes 2024, section 290.0661, subdivision 1, is amended to read:

1.7 Subdivision 1. **Definitions.** For the purposes of this section, "qualifying child" has the
1.8 meaning given in section 32(c) of the Internal Revenue Code, except:

1.9 (1) excluding individuals who attained the age of ~~18~~ 19 or greater in the taxable year;

1.10 and

1.11 (2) section 32(m) of the Internal Revenue Code does not apply.

1.12 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.13 31, 2024.

1.14 Sec. 2. Minnesota Statutes 2024, section 290.0671, subdivision 1a, is amended to read:

1.15 Subd. 1a. **Definitions.** For purposes of this section, "qualifying older child" means a
1.16 qualifying child, as defined in section 32(c) of the Internal Revenue Code, that attained at
1.17 least the age of ~~18~~ 19 in the taxable year. For the purposes of determining a qualifying older
1.18 child, section 32(m) of the Internal Revenue Code does not apply.

1.19 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.20 31, 2024.