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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2254

03/12/2025 Authored by Hanson, J.; Smith; Sencer-Mura; Lee, K.; McDonald and others
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; establishing a baby bonus within the
1.3 Minnesota child credit; amending Minnesota Statutes 2024, section 290.0661, by
1.4 adding a subdivision.

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

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

1.8 Subd. 3a. **Baby bonus.** (a) The credit amount under subdivision 3 is increased by \$400
1.9 for each qualifying child of the taxpayer that was born during the taxable year.

1.10 (b) The commissioner must disregard credit amounts under this subdivision for the
1.11 purposes of determining a taxpayer's minimum credit amount under subdivision 9.

1.12 (c) The commissioner may establish a process to allow a taxpayer to request an advance
1.13 payment of the additional amount under this subdivision.

1.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.15 31, 2024.