

March 11, 2026

|                                  |            |           |
|----------------------------------|------------|-----------|
|                                  | <b>Yes</b> | <b>No</b> |
| DOR Administrative Costs/Savings | X          |           |

Department of Revenue  
Analysis of S.F. 3778 (Wesenberg)

|              | <b>Fund Impact</b>      |                         |                         |                         |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|
|              | <b><u>F.Y. 2026</u></b> | <b><u>F.Y. 2027</u></b> | <b><u>F.Y. 2028</u></b> | <b><u>F.Y. 2029</u></b> |
|              |                         | (000's)                 |                         |                         |
| General Fund | \$0                     | (\$100)                 | (\$100)                 | (\$100)                 |

Effective beginning tax year 2026.

**EXPLANATION OF THE BILL**

This bill creates an individual income tax subtraction for volunteer student resource officers (SROs) in the state of Minnesota. The subtraction is equal to the value of the unpaid service as an SRO, calculated as the number of hours of service multiplied by the hourly wage that would have been paid for paid service.

Individuals would be required to obtain documentation from the school in which they provided unpaid service as an SRO, including the number of hours of service provided, and the hourly wage that would have been paid for paid service as an SRO.

**REVENUE ANALYSIS DETAIL**

- The number of volunteer SROs is unknown. The total number of SROs in the state of Minnesota was estimated using a 2023 Department of Justice report that estimated the national number of SROs to be 23,400 in 2019-2020. The Minnesota share of SROs was apportioned using Census population data.
- It is assumed that volunteer SROs are 10% of that total.
- School Resource Officer (SRO) wages were calculated using a sample of Police Officer wages from across the state of Minnesota to reach an average wage of \$44.32 per hour.
- Volunteer SROs are assumed to work 180 days a year at 3 hours per day for 540 total hours of volunteering.
- A marginal rate of 7.0% was assumed.
- Tax year impacts are allocated to the following fiscal year.

**Number of Taxpayers:** About 50.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>