



1. New Bylaw Guides Available

Our sample Bylaw Guides for fire relief associations have been updated and are now available on the [OSA website](#). The Bylaw Guides are provided in both Word and PDF formats, with versions available for defined benefit and defined contribution plans.

The new guides incorporate legislative changes enacted over the last few years, including options for *defined contribution plans* electing to allow distributions as soon as practicable following a firefighter's separation from service, instead of requiring the firefighter to be at least age 50. This [law change](#) goes into effect on January 1, 2026, and generally requires a relief association to amend its bylaws to implement. See Article VII of the *defined contribution* Bylaw Guides for sample language that reduces or eliminates a required minimum retirement age and for options about whether the changes apply to currently deferred members, or only to members who have not yet separated from service.

Questions regarding the Bylaw Guides can be sent to our Pension Team at pension@osa.state.mn.us.

2. Statement of Economic Interest Reporting

Every year, each fire relief association board member and chief administrative officer is required to complete a [Statement of Economic Interest](#). The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a [Certified Listing of Individuals Who Filed a Statement of Economic Interest](#) form to the Campaign Finance and Public Disclosure Board (CFPDB) by January 15. This form must list all individuals who have filed Statements of Economic Interest with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

3. Updated Reporting Requirements Calendar

The 2026 [Key Reporting Requirements Calendar](#) is now available. The calendar lists each reporting form that relief associations must submit to the OSA and additional required State reporting. Links to the forms and their applicable due dates are also provided.

Note that the March 31 reporting deadline has changed to June 30 starting with submission of 2025 reporting forms during calendar year 2026. Next year, all relief associations will have a reporting deadline with us of June 30.

TIPS FOR TRUSTEES

4. Resources for New Trustees

Many relief associations will be holding their annual meeting and elections soon. The OSA makes available a [document](#) that provides links to resources available on our website. These resources will help individuals who are elected to a relief association's board of trustees be successful in their new positions.

The OSA also provides [contact information](#), including phone numbers, email addresses, and websites for many of the government offices and agencies with which fire relief associations interact.



Year End 2025: Every fire relief association must register annually as a nonprofit corporation with the [Minnesota Secretary of State's Office](#). The registration can be completed on the Secretary of State's website. The renewal date should be 12/31/2026.

January 15: [Certified Listing of Individuals Who Filed a Statement of Economic Interest](#) due to the Campaign Finance and Public Disclosure Board.

February 15: Final deadline for submitting 2025 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

Contact Us





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