

Subject Credit for teachers attaining a master's degree expanded to cover special education

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Summary

Under current law, Minnesota allows a flat \$2,500 nonrefundable credit for teachers who earn a master's degree in a "core content area." Current law defines a core content area as reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, or geography. To receive the credit, an individual must be a licensed teacher at the start of and upon completion of the program. The degree program must not include a pedagogy component.

H.F. 2340 makes two changes to the credit:

- It allows taxpayers to earn a credit for a masters' degree in special education. To qualify, the degree must lead to licensure in one of the following areas:
 - Developmental disabilities
 - Early childhood special education
 - Deaf and hard of hearing education
 - Blind and visually impaired education
 - Emotional or behavior disorders
 - Autism spectrum disorders
 - Learning disabilities
- It removes the requirement that a teacher hold a teaching license at the start of and upon completion of the master's program. Instead, a teacher would need to either hold a license upon completion of the program, or receive such a license within six months of completing the program.