

Subject Master's degree credit

Authors Urdahl and Howard

Analyst Sean Williams

Date March 6, 2023

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. 2404 expands the credit to cover master's degree programs in special education, and opens the credit to "eligible newly licensed teachers." That term covers teachers earning their license for the first time, or teachers earning an additional license in a shortage area. The credit would only be available to teachers earning tier 3 or 4 licenses.

Teachers may claim only one credit per taxable year, except married taxpayers filing joint returns may claim one credit for each spouse.

"Teacher shortage area" is defined as a shortage area identified by the Department of Education in its supply and demand report, but additionally includes the following fields:

- English as a second language
- Early childhood education
- Special education
- Science, technology, engineering, arts, and math
- World languages

The bill defines "special education program" as a program of study related 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



**MN HOUSE
RESEARCH**

Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.

www.house.mn/hrd | 651-296-6753 | 155 State Office Building | St. Paul, MN 55155