

1.1 ..... moves to amend H.F. No. 245, the first engrossment, as follows:

1.2 Page 1, line 12, after the second "a" insert "core"

1.3 Page 1, line 13, delete "program" and insert "credit"

1.4 Page 1, after line 19, insert:

1.5 "(d) "Core content area" means the academic subject of reading, English or language  
1.6 arts, mathematics, science, foreign languages, civics and government, economics, arts,  
1.7 history, or geography."

1.8 Page 2, line 2, after "completed" insert "in a core content area"

1.9 Page 2, after line 7, insert:

1.10 "Subd. 4. **Delayed payment of 2015 and 2016 credits.** For master's degree  
1.11 programs completed in taxable years beginning after December 31, 2014, and before  
1.12 January 1, 2017, the individual may claim the corresponding credit in the taxable year  
1.13 beginning after December 31, 2016, and before January 1, 2018, but not earlier. Credits  
1.14 claimed for taxable years beginning after December 31, 2014, and before January 1, 2017,  
1.15 are in addition to any credit allowed for the taxable year beginning after December 31,  
1.16 2016, and before January 1, 2018."

1.17 Page 2, line 9, delete "2016" and insert "2014"