

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 123

DATE: March 22, 2007

Version: As introduced

Authors: Slawik and others

Subject: Education credit and deduction allowed for preK expenses and museum memberships

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Overview

Allows the dependent education expense deduction and the education tax credit for membership in museums, zoos, and similar institutions that offer education programs for children, and for prekindergarten educational programs. Current law limits the deduction and credit to expenses for children in grades K-12.

Section

1 **Dependent education deduction.** Extends what is called the K-12 education expense deduction to prekindergarten educational programs and memberships in museums, zoos, historical society, or similar institution that offers educational programs for children. Defines prekindergarten education programs as

- programs established by school districts,
- licensed and accredited preschools, nursery schools, and early childhood programs,
- Montessori programs, and
- child care programs operated by providers with a credential in early childhood

Section

development.

Coordinates with expenses allowed under the dependent care credit so as not to allow two tax benefits to be claimed for the same expense.

Current law limits the dependent education deduction to expenses for children in grades K-12.

- 2** **Education credit.** Allows the education tax credit for prekindergarten educational programs and memberships in museums, zoos, historical society, or similar institution that offers educational programs for children. Uses the same definition of prekindergarten programs as for the deduction expansion in section 1. Coordinates with expenses allowed under the dependent care credit so as not to allow two tax benefits to be claimed for the same expense.

Under current law, the education credit is limited to expenses for children in grades K-12.