

HOUSE RESEARCH

Bill Summary

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Version: As introduced

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Authors: Davids and others

Subject: Tax credit for K-12 teacher licensure and professional development

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This bill allows a 75-percent refundable income tax credit up to a maximum \$3,000 for tuition and fees paid for a “qualified educational program” by individuals who are employees of a Minnesota public school. Payment of \$4,000 of tuition and fees would yield the maximum credit amount.

For individuals seeking to become licensed teachers, the tuition and fees must be paid for a teacher preparation program approved by the Minnesota Board of Teaching (“board”).

For licensed teachers, tuition and fees paid for the following programs qualify:

- **Master’s degree programs in a core content area** — programs to obtain masters of arts or science in core content areas, which are defined as reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, or geography. The core content area must be directly related to the teacher’s licensure field and the program must be provided at an accredited university.
- **Teacher shortage areas** — a board-approved program to become licensed in a field that the commissioner of education has reported (under a statutory mandate) is experiencing a teacher shortage.
- **National Board certification** — coursework necessary to obtain national board certification.

Effective date: Tax year 2016