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### Overview

Allows a new refundable individual income tax credit of \$2,500 to K-12 teachers who complete master's degrees in their field of licensure.

#### Section

**1** **Credit for attaining master's degree in teacher's licensure field.** Allows a refundable individual income tax credit of \$2,500 to licensed K-12 teachers who complete a master's degree program in a core content area directly related to their field of licensure. Requires elementary school teachers to complete a master's degree in a core content area in which the teacher provides direct classroom instruction. Core academic subjects defined in federal and state law include English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography. Limited to teachers who begin a program after June 30, 2017, and teachers would claim the credit in the year they complete the degree. Teachers may claim the credit once for each master's degree completed.

Provides that if the credit exceeds an individual's tax liability, the amount in excess of liability will be paid as a refund. Provides an ongoing appropriation for payment of refunds.

Effective beginning in tax year 2017.