

File Number: H.F. 3093
Version: As introduced

Date: March 7, 2018

Authors: Urdahl and others

Subject: Teacher Tax Credit for Masters Degree; Special Education

Analyst: Tim Strom (tim.strom@house.mn)

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd/.

Overview

In 2017, the Minnesota legislature established a nonrefundable state income tax credit for licensed K-12 teachers who complete a master's degree in a core content area directly related to their licensure field. To qualify, the teacher must begin the master's degree program after June 30, 2017.

This state tax credit equals the lesser of \$2,500 or the amount paid for tuition, fees, books, and instructional materials necessary to complete the degree that are not reimbursed by an employer or by scholarship. The Minnesota Tax Expenditure Budget estimates the credit will cost the state about \$200,000 per year beginning in 2020.

H.F. 3093 extends the credit to teachers pursuing a master's degree in special education.

Section

- 1 Credit for attaining master's degree in teacher's licensure field; definitions.** Extends the state income tax credit for licensed teachers obtaining a master's degree in special education. Defines special education to include a program of study directly related to licensure in developmental disabilities, early childhood special education, emotional or behavioral disorders, autism spectrum disorders, or learning disabilities.