

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-SEVENTH LEGISLATURE**

**S.F. No. 1075**

(SENATE AUTHORS: PAPPAS, Tomassoni, Latz, Bakk and Sheran)

DATE	D-PG	OFFICIAL STATUS
03/31/2011	1122	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
1.2 relating to taxation; providing a higher education individual income tax credit;  
1.3 appropriating money; amending Minnesota Statutes 2010, section 290.06, by  
1.4 adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2010, section 290.06, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 36. **Higher education credit.** An individual may take a credit against the  
1.9 tax due under this chapter equal to the amount of the lifetime learning credit for which  
1.10 the taxpayer is eligible for the taxable year under section 25A of the Internal Revenue  
1.11 Code, but only if the credit was taken for tuition and related expenses paid to an eligible  
1.12 educational institution located in Minnesota. If the amount of the credit that the taxpayer  
1.13 is eligible to receive under this subdivision exceeds the claimant's tax liability under this  
1.14 chapter, the commissioner shall refund the excess to the claimant. An amount sufficient  
1.15 to pay the refunds required by this section is annually appropriated to the commissioner  
1.16 from the general fund.

1.17 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
1.18 December 31, 2010.