

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 2981**

(SENATE AUTHORS: JENSEN)

DATE	D-PG	OFFICIAL STATUS
03/21/2016	5149	Introduction and first reading Referred to Education
03/24/2016	5245	Comm report: To pass and re-referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; individual income; allowing a tax credit for K-12 teacher  
 1.3 licensure and professional development; proposing coding for new law in  
 1.4 Minnesota Statutes, chapter 290.

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

1.6 Section 1. **[290.0682] CREDIT FOR K-12 TEACHER LICENSURE AND**  
 1.7 **PROFESSIONAL DEVELOPMENT.**

1.8 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms  
 1.9 have the meanings given them.

1.10 (b) "Core content area" means the academic subject of reading, English or language  
 1.11 arts, mathematics, science, foreign languages, civics and government, economics, arts,  
 1.12 history, or geography.

1.13 (c) "Master's degree program" means a graduate-level program at an accredited  
 1.14 university leading to a master of arts or science degree in a core content area directly  
 1.15 related to a qualified teacher's licensure field. To be eligible under this credit, a licensed  
 1.16 elementary school teacher must pursue a master's degree program in a core content area in  
 1.17 which the teacher provides direct classroom instruction.

1.18 (d) "Qualified education professional" means an individual employed by a Minnesota  
 1.19 public school that serves any of grades kindergarten through 12 as a licensed teacher,  
 1.20 paraprofessional, or other nonlicensed employee.

1.21 (e) "Qualified education program" means:

1.22 (1) for a qualified education professional who is not a licensed teacher, a Board of  
 1.23 Teaching approved teacher preparation program; or

2.1 (2) for a qualified education professional who is a licensed teacher, any of the  
2.2 following:

2.3 (i) a master's degree program;

2.4 (ii) a Board of Teaching-approved program to become licensed in a licensure field  
2.5 reported by the commissioner of education under section 136A.1791 as experiencing a  
2.6 teacher shortage for the school year in which the tuition and fees were paid; or

2.7 (iii) coursework necessary to obtain national board certification.

2.8 Subd. 2. **Credit allowed.** A qualified education professional is allowed a credit  
2.9 against the tax imposed under this chapter. The credit equals 75 percent of tuition and  
2.10 fees paid during the taxable year, up to a maximum credit of \$3,000. To qualify, tuition  
2.11 and fees must be paid for a qualified education program.

2.12 Subd. 3. **Credit refundable.** (a) If the amount of the credit for which an individual  
2.13 is eligible exceeds the individual's liability for tax under this chapter, the commissioner  
2.14 shall refund the excess to the individual.

2.15 (b) The amount necessary to pay the refunds required by this section is appropriated  
2.16 to the commissioner from the general fund.

2.17 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.18 December 31, 2015.