

2.1 extracurricular activities authorized under section 123B.36, subdivision 1, paragraph
2.2 (b), clause (2);

2.3 (2) expenses for textbooks, including books and other instructional materials and
2.4 equipment purchased or leased for use in elementary and secondary schools in teaching
2.5 only those subjects legally and commonly taught in public elementary and secondary
2.6 schools in this state. "Textbooks" does not include instructional books and materials
2.7 used in the teaching of religious tenets, doctrines, or worship, the purpose of which is
2.8 to instill such tenets, doctrines, or worship, nor does it include books or materials for
2.9 extracurricular activities including sporting events, musical or dramatic events, speech
2.10 activities, driver's education, or similar programs;

2.11 (3) a maximum expense of \$200 per family for personal computer hardware,
2.12 excluding single purpose processors, and educational software that assists a dependent to
2.13 improve knowledge of core curriculum areas or to expand knowledge and skills under
2.14 the required academic standards under section 120B.021, subdivision 1, and the elective
2.15 standard under section 120B.022, subdivision 1, clause (2), purchased for use in the
2.16 taxpayer's home and not used in a trade or business regardless of whether the computer is
2.17 required by the dependent's school; and

2.18 (4) the amount paid to others for transportation of a qualifying child attending an
2.19 elementary or secondary school situated in Minnesota, North Dakota, South Dakota, Iowa,
2.20 or Wisconsin, wherein a resident of this state may legally fulfill the state's compulsory
2.21 attendance laws, which is not operated for profit, and which adheres to the provisions of
2.22 the Civil Rights Act of 1964 and chapter 363A.

2.23 For purposes of this section, "qualifying child" has the meaning given in section
2.24 32(c)(3) of the Internal Revenue Code.

2.25 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.26 December 31, 2011.