

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 246

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DATE
01/17/2019

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113 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
 1.2 relating to taxation; individual income; providing a temporary refundable credit
 1.3 for teachers of concurrent enrollment students.

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

1.5 Section 1. **TEMPORARY INCOME TAX CREDIT FOR CONCURRENT**
 1.6 **ENROLLMENT TEACHERS.**

1.7 Subdivision 1. Credit allowed. (a) An individual who is a qualified teacher is allowed
 1.8 a credit against the tax imposed under Minnesota Statutes, chapter 290. The credit equals
 1.9 the amount of qualifying expenses paid by the individual, up to \$2,500.

1.10 (b) For a nonresident or a part-year resident, the credit under this subdivision must be
 1.11 allocated based on the percentage calculated under Minnesota Statutes, section 290.06,
 1.12 subdivision 2c, paragraph (e).

1.13 Subd. 2. Definitions. (a) For purposes of this section, the following terms have the
 1.14 meanings given them.

1.15 (b) "Qualified teacher" means a secondary school teacher teaching a concurrent
 1.16 enrollment course authorized under Minnesota Statutes, section 124D.09.

1.17 (c) "Qualifying expenses" means tuition and fees included in federal taxable income and
 1.18 paid by the qualifying teacher for a postsecondary course required to teach a concurrent
 1.19 enrollment course authorized under Minnesota Statutes, section 124D.09.

1.20 Subd. 3. Credit refundable. (a) If the amount of the credit for which an individual is
 1.21 eligible exceeds the individual's liability for tax under Minnesota Statutes, chapter 290, the
 1.22 commissioner of revenue shall refund the excess to the individual.

2.1 (b) The amount necessary to pay the refunds required by this section is appropriated to
2.2 the commissioner of revenue from the general fund.

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.4 31, 2018, and before January 1, 2025.