

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 524

(SENATE AUTHORS: PRATT and Franzen)

DATE	D-PG	OFFICIAL STATUS
02/02/2017	484	Introduction and first reading
		Referred to Taxes
03/06/2017	1080	Author added Franzen

1.1 A bill for an act

1.2 relating to taxation; individual income; providing a refundable credit for attaining

1.3 a master's degree in teacher's licensure field; 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 ATTAINING MASTER'S DEGREE IN**

1.7 **TEACHER'S LICENSURE FIELD.**

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

1.9 the meanings given them.

1.10 (b) "Master's degree program" means a graduate-level program at an accredited university

1.11 leading to a master of arts or science degree in a core content area directly related to a

1.12 qualified teacher's licensure field. The master's degree program may not include pedagogy

1.13 or a pedagogy component. To be eligible under this credit, a licensed elementary school

1.14 teacher must pursue and complete a master's degree program in a core content area in which

1.15 the teacher provides direct classroom instruction.

1.16 (c) "Qualified teacher" means a K-12 teacher who:

1.17 (1) holds a continuing license granted by the Minnesota Board of Teaching both when

1.18 the teacher begins the master's degree program and when the teacher completes the master's

1.19 degree program;

1.20 (2) began a master's degree program after June 30, 2017; and

1.21 (3) completes the master's degree program during the taxable year.

2.1 (d) "Core content area" means the academic subject of reading, English or language arts,
2.2 mathematics, science, foreign languages, civics and government, economics, arts, history,
2.3 or geography.

2.4 Subd. 2. **Credit allowed.** (a) An individual who is a qualified teacher is allowed a credit
2.5 against the tax imposed under this chapter. The credit equals \$2,500.

2.6 (b) For a nonresident or a part-year resident, the credit under this subdivision must be
2.7 allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph
2.8 (e).

2.9 (c) A qualified teacher may claim the credit in this section only one time for each master's
2.10 degree program completed in a core content area.

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

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

2.16 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.17 31, 2016.