

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

**S.F. No. 2982**

(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 credit for certain expenses  
 1.3 of teachers; amending Minnesota Statutes 2014, section 290.06, by adding a  
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 290.06, is amended by adding a  
 1.7 subdivision to read:

1.8 Subd. 37. Credit for teacher expenses. (a) A credit is allowed against the tax  
 1.9 imposed under this chapter equal to 50 percent of the amount that the taxpayer is allowed  
 1.10 to deduct under section 62(a)(2)(D) of the Internal Revenue Code, as amended through  
 1.11 December 31, 2015, for the taxable year.

1.12 (b) If the credit allowed under this subdivision exceeds the liability for tax under this  
 1.13 chapter, the commissioner shall pay the excess as a refund to the taxpayer.

1.14 (c) An amount sufficient to pay the refunds required by this subdivision is  
 1.15 appropriated from the general fund to the commissioner of revenue.

1.16 EFFECTIVE DATE. This section is effective for taxable years beginning after  
 1.17 December 31, 2015.