

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 3188

(SENATE AUTHORS: DZIEDZIC, Putnam, Champion, Rest and Nelson)

DATE	D-PG	OFFICIAL STATUS
02/17/2022	5044	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to higher education; providing an income tax subtraction for certain grants;

1.3 increasing funding for the grants to underrepresented student teachers program;

1.4 appropriating money; amending Minnesota Statutes 2020, section 290.0132, by

1.5 adding a subdivision; Laws 2021, First Special Session chapter 2, article 1, section

1.6 2, subdivisions 1, 26.

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

1.8 Section 1. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision

1.9 to read:

1.10 Subd. 31. Underrepresented student teacher grants. The portion of a grant issued

1.11 under section 136A.1274 that is not used for qualified tuition and related expenses, as

1.12 defined in Internal Revenue Code, section 117, paragraph (b), clause (2), is a subtraction.

1.13 EFFECTIVE DATE. This section is effective for taxable years beginning after December

1.14 31, 2021.

1.15 Sec. 2. Laws 2021, First Special Session chapter 2, article 1, section 2, subdivision 1, is

1.16 amended to read:

1.17				274,269,000
1.18	Subdivision 1. Total Appropriation	\$	271,702,000	\$ <u>275,002,000</u>

1.19 The amounts that may be spent for each

1.20 purpose are specified in the following

1.21 subdivisions.

2.1 Sec. 3. Laws 2021, First Special Session chapter 2, article 1, section 2, subdivision 26, is
 2.2 amended to read:

2.3	Subd. 26. Grants to Underrepresented Student		1,000,000
2.4	Teachers	1,000,000	<u>1,733,000</u>

2.5 For grants to underrepresented student teachers
 2.6 under Minnesota Statutes, section 136A.1274.

2.7 The commissioner may use no more than three
 2.8 percent of the appropriation for administration
 2.9 of the program.

2.10 The base for this appropriation is ~~\$1,125,000~~
 2.11 \$1,733,000 in fiscal year 2024 and later.