

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 3468

(SENATE AUTHORS: ABELER, Anderson, P. and Newton)

DATE
03/15/2018

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to education; taxes; modifying eligibility for teacher's master's degree tax
1.3 credit; amending Minnesota Statutes 2017 Supplement, section 290.0686,
1.4 subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2017 Supplement, section 290.0686, subdivision 1, is
1.7 amended to read:

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 either a core content area directly related to
1.12 a qualified teacher's licensure field or in special education. The master's degree program
1.13 may not include pedagogy or a pedagogy component. To be eligible under this credit, a
1.14 licensed elementary school teacher must pursue and complete a master's degree program
1.15 in a core content area in which the teacher provides direct classroom instruction.

1.16 (c) "Qualified teacher" means a person who:

1.17 (1) holds a teaching license issued by the licensing division in the Department of
1.18 Education on behalf of the Professional Educator Licensing and Standards Board both when
1.19 the teacher begins the master's degree program and when the teacher completes the master's
1.20 degree program;

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

1.22 (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 (e) "Special education" means a program of study directly related to licensure in
2.5 developmental disabilities, early childhood special education, emotional or behavioral
2.6 disorders, autism spectrum disorders, or learning disabilities.

2.7 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.8 31, 2017.