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S.F. No. 2583 – Adding a master’s degree in special education to degrees eligible for credit for attaining master’s degree in licensure field (as proposed to be amended by the A-1 amendment)

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Under current law, a teacher is eligible for a nonrefundable income tax credit equal to the lesser of \$2,500 or the amount paid for tuition, fees, books, and instructional materials necessary to complete a master’s degree in a core content area directly related to the teacher’s licensure and in which the teacher provides direct classroom instruction. “Core content area” means the academic subject of reading, English or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, or geography. The master’s program must not include pedagogy or a pedagogy component.

This bill adds a master’s degree in special education, which may include pedagogy or a pedagogy component, to the programs for which expenses are eligible to claim the credit. “Special education” is defined as a program of study directly related to licensure in developmental disabilities, early childhood special education, deaf and hard of hearing education, blind and visually impaired education, emotional or behavioral disorders, autism spectrum disorders, or learning disabilities.

The bill also clarifies that a qualified teacher eligible for the credit must hold a teaching license or receive a teaching license within six months of completion of the master’s degree program.

Effective for taxable years beginning after December 31, 2023.