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## **S.F. No. 3473 – Educator expense credit (as proposed to be amended by the A-2 amendment)**

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**Date:** March 6, 2024

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This bill provides a refundable income tax credit equal to an eligible educator's eligible education expenses, up to \$300. If both spouses qualify as eligible educators and the spouses file a joint return, the maximum credit is \$600.

An "eligible educator" is defined by reference to that term in the Internal Revenue Code, which means a K-12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year. An eligible prekindergarten teacher, as defined in the bill, also qualifies as an eligible educator. "Eligible expenses," as defined in the Internal Revenue Code, are unreimbursed expenses paid or incurred by an eligible educator:

- for participation in professional development courses related to the curriculum in which the educator provides instruction or to the students for which the educator provides instruction; and
- for books, supplies (except nonathletic supplies for health or physical education courses), computer equipment (including related software and services) and other equipment and supplementary materials used by the eligible educator in the classroom.

The credit may be claimed regardless of whether an eligible educator claimed the deduction for eligible expenses allowed under the Internal Revenue Code.

Effective for taxable years beginning after December 31, 2023.