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S.F. No. 4552 – Career and technical education provisions added to eligible expenses for K-12 credit

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Under current law, expenses eligible for the K-12 education credit include expenses for educational instruction or materials required for the normal school day. Amounts paid to others for transportation to and from school and for field trips are eligible if the transportation occurs during the school day, but expenses for transportation to and from extracurricular activities do not qualify. Expenses paid for the instructional part of afterschool or summer enrichment programs, excluding transportation, materials, and supplies, are eligible for the credit.

This bill expands the expenses eligible for the K-12 credit to include expenses for a qualifying child participating in a career and technical education program, as defined in the bill. The following expenses would qualify:

- amounts paid to others for transportation outside of regular school hours that is directly related to participation in a career and technical education program;
- expenses for participation in a student organization if participation in the organization is part of the career and technical education program; and
- expenses for equipment not otherwise eligible for the credit that is required for participation in a career and technical education program.

Effective for taxable years beginning after December 31, 2023.