



## **S.F. No. 249 – Modification to credit for attaining master’s degree in licensure field to include a master’s degree in special education**

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Under current law, teachers are allowed an income tax credit equal to the lesser of \$2,500, or the amount paid for tuition, fees, books, and instructional materials necessary to completing a master’s degree in a core content area in which the teacher provides direct classroom instruction. The master’s degree program must not include pedagogy or a pedagogy component. This bill modifies the credit to include teachers earning a master’s degree relating to special education, which may include pedagogy or a pedagogy component. Effective for taxable years beginning after December 31, 2024.

### **Section 1. Credit for newly licensed teachers and teachings attaining master’s degrees.**

**Subdivision 1. Definitions.** Expands the definition of “**master’s degree program**” to include a master’s degree in special education and allows that for a special education program, the master’s degree may include pedagogy or a pedagogy component. Clarifies that a master’s degree program is limited to degree programs related to the area in which the teacher provides direct classroom instruction or in special education. Amends the definition of “**qualified teacher**” to include a person who holds a teaching license issued by the Department of Education on behalf of the Professional Educator Licensing and Standards Board or received the license within six months of the date the teacher completes the master’s degree program. Defines “**special education**” to mean 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.

**Subdivision 2. Credit allowed.** Provides that a qualified individual may claim the credit in the later of the year the master’s degree program is completed or the year the teaching license is received and only one time for each master’s degree program completed in a core content area or in special education.

