



S.F. No. 501 – Modification of the K-12 credit to include career and technical education expenses

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Date: February 4, 2025

Section 1. Definitions. Adds a definition of “career and technical education program” in the K-12 credit statute. The program must be approved under K-12 or postsecondary education standards and must meet specified content requirements.

Expands the expenses eligible for the K-12 credit to include expenses for a qualifying child participating in a career and technical education program to include:

- 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, 2024.

