



S.F. No. 186 – Teacher income tax credit (as proposed to be amended by the A-3 amendment)

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Section 1. Teacher credit.

Subd. 1. Credit allowed. Provides a \$1,200 income tax credit for eligible teachers, defined as an individual with a teaching position equivalent to a 1.0 who is either a licensed K-12 teacher in a Minnesota public or charter school, or a pre-K teacher licensed under current law or exempt from the licensure requirement as a teacher who has taught in a preschool, school readiness, school readiness plus, or prekindergarten program, or other early learning program for at least five years prior to September 1, 2028. In the case of a married couple, each spouse is eligible for the credit.

Subd. 2. Credit refundable. Provides that the credit is refundable and authorizes the commissioner to issue refunds.

Subd. 3. Appropriation. Appropriates to the commissioner an amount sufficient to issue refunds.

Effective for tax years 2025 to 2027.

