

1.1 A bill for an act

1.2 relating to taxation; health care provider taxes; modifying the exemption for
1.3 ambulance and emergency services; amending Minnesota Statutes 2014, section
1.4 295.52, subdivision 5.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2014, section 295.52, subdivision 5, is amended to read:

1.7 Subd. 5. ~~Volunteer ambulance~~ Emergency response services. ~~Volunteer~~
1.8 ~~ambulance~~ The following gross revenues received for providing emergency response
1.9 services are not subject to the tax under this section. For purposes of this requirement,
1.10 "volunteer ambulance service" means an ambulance service in which all of the individuals
1.11 whose primary responsibility is direct patient care meet the definition of volunteer under
1.12 section 144E.001, subdivision 15. The ambulance service may employ administrative and
1.13 support staff, and remain eligible for this exemption, if the primary responsibility of these
1.14 staff is not direct patient care.:

1.15 (1) amounts received during the calendar year by an ambulance service, licensed
1.16 under sections 144E.10 to 144E.266; and

1.17 (2) any amounts received by a medical response unit registered with the Emergency
1.18 Medical Services Board under section 144E.275.

1.19 **EFFECTIVE DATE.** This section is effective for gross revenues received after
1.20 June 30, 2016.