

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 2318

(SENATE AUTHORS: BENSON)

DATE
04/18/2017

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; individual income; allowing a deduction for the value of charity
1.3 health care services; providing for informational reports; amending Minnesota
1.4 Statutes 2016, sections 289A.12, by adding a subdivision; 290.0132, by adding a
1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2016, section 289A.12, is amended by adding a subdivision
1.8 to read:

1.9 Subd. 19. Charity health care services. (a) A medical professional, dentist, or
1.10 chiropractor claiming the subtraction under section 290.0132, subdivision 23, must file an
1.11 informational report with the commissioner documenting the value of charity health care
1.12 services that the individual provided during the taxable year. A business that employs a
1.13 medical professional, dentist, or chiropractor may also file an informational report with the
1.14 commissioner documenting the value of charity health care services its employees provided
1.15 during the taxable year. The charity health care services reported to the commissioner must
1.16 be calculated at the reimbursement rates provided in section 256B.76.

1.17 (b) For purposes of this subdivision, the following terms have the meanings given:

1.18 (1) "chiropractor" means an individual licensed under chapter 148;

1.19 (2) "dentist" means an individual licensed under chapter 150A; and

1.20 (3) "medical professional" means an individual licensed under chapter 147.

1.21 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.22 31, 2016.

2.1 Sec. 2. Minnesota Statutes 2016, section 290.0132, is amended by adding a subdivision
2.2 to read:

2.3 Subd. 23. **Charity health care services.** (a) The value of charity health care services
2.4 provided by a medical professional licensed under chapter 147, a dentist licensed under
2.5 chapter 150A, or a chiropractor licensed under chapter 148, and acting within the scope of
2.6 the individual's license, is a subtraction.

2.7 (b) For the purposes of this subdivision, the value of charity health care services must
2.8 be calculated at the applicable reimbursement rate provided under section 256B.76 for the
2.9 medical professional, dentist, or chiropractor.

2.10 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.11 31, 2016.