



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.