

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 2826

(SENATE AUTHORS: SKOE, Koenen, Eken, Rest and Jensen)

DATE	D-PG	OFFICIAL STATUS
03/17/2016	5100	Introduction and first reading Referred to Taxes
03/21/2016	5168	Author added Rest
03/29/2016	5325	Author added Jensen

A bill for an act  
relating to taxation; income and corporate franchise; establishing a credit for  
certain dental care providers; appropriating money; proposing coding for new  
law in Minnesota Statutes, chapter 290.

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

Section 1. **[290.0693] DENTAL CARE PROVIDER CREDIT.**

Subdivision 1. Credit allowed; limitations. (a) A taxpayer who qualifies as a  
licensed dental provider under chapter 150A is allowed a credit against the tax imposed  
by this chapter equal to:

(1) the ratio of the number of patients treated by the taxpayer during the taxable  
year who are enrolled in medical assistance under chapter 256B or MinnesotaCare under  
chapter 256L to the number of all patients treated by the taxpayer during the taxable  
year , multiplied by:

(2) the amount of tax paid by the taxpayer under section 295.52, subdivision 2,  
during the taxable year referenced in clause (1).

(b) For purposes of this section, "patient" means a single individual, regardless of  
the number of times the taxpayer treated the individual or the number of treatments given.

(c) For a nonresident or part-year resident taxpayer, the credit must be allocated  
based on the percentage calculated under section 290.06, subdivision 2c, paragraph (e).

Subd. 2. Credit to be refundable. If the amount of credit that the claimant is  
eligible to receive under this section exceeds the claimant's tax liability under this chapter,  
the commissioner shall refund the excess to the claimant.

Subd. 3. Appropriation. An amount sufficient to pay the refunds required by this  
section is appropriated to the commissioner from the general fund.

2.1

**EFFECTIVE DATE.** This section is effective for taxable years beginning after

2.2

December 31, 2015.