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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 155

01/11/2017 Authored by Gruenhagen, Davids and Howe
The bill was read for the first time and referred to the Committee on Health and Human Services Reform
02/13/2017 Adoption of Report: Amended and re-referred to the Committee on Taxes

- 1.1 A bill for an act
- 1.2 relating to taxation; individual income; allowing a subtraction for certain
- 1.3 expenditures for medical care and health insurance; amending Minnesota Statutes
- 1.4 2016, section 290.0132, by adding a subdivision.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2016, section 290.0132, is amended by adding a subdivision
- 1.7 to read:
- 1.8 Subd. 23. **Expenditures for medical care and health insurance.** (a) The amount paid
- 1.9 during the taxable year for medical care is a subtraction.
- 1.10 (b) The subtraction under this subdivision does not include amounts:
- 1.11 (1) compensated by insurance or paid or reimbursed by an employer or a plan under
- 1.12 sections 104 (health care reimbursement accounts), 105 (accident and health plans), 125
- 1.13 (cafeteria and flexible spending accounts), 223 (health care savings accounts), or other
- 1.14 similar provisions of the Internal Revenue Code; or
- 1.15 (2) used to compute the credit under section 290.0672.
- 1.16 (c) For purposes of this subdivision, "medical care" means amounts paid for services
- 1.17 and goods for which a federal Medicaid match would be available under chapter 256B,
- 1.18 without regard to whether the provider received reimbursement under chapter 256B, and
- 1.19 amounts paid for insurance, as defined in section 213(d)(1)(D) of the Internal Revenue
- 1.20 Code.
- 1.21 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
- 1.22 31, 2016.