

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **3535**

03/23/2016 Authored by Persell

The bill was read for the first time and referred to the Committee on Health and Human Services Reform

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

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

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

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

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

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

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

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

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

1.23 Subd. 3. **Appropriation.** An amount sufficient to pay the refunds required by this
1.24 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.