

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 2899**

(SENATE AUTHORS: JENSEN)

DATE  
03/01/2018

D-PG  
6247 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 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, as defined in section 213(d) of the Internal Revenue  
1.10 Code, but excluding any amount described in paragraph (b), is a subtraction.

1.11 (b) The subtraction under this subdivision does not include amounts:

1.12 (1) compensated by insurance or paid or reimbursed by an employer or a plan under  
1.13 sections 104 (health care reimbursement accounts), 105 (accident and health plans), 125  
1.14 (cafeteria and flexible spending accounts), 223 (health care savings accounts), or other  
1.15 similar provisions of the Internal Revenue Code; or

1.16 (2) used to compute the credit under section 290.0672.

1.17 EFFECTIVE DATE. This section is effective for taxable years beginning after December  
1.18 31, 2016.