

2.1 (2) for legend drugs delivered by the pharmacy outside of Minnesota between April 1
2.2 and June 30, a pharmacy may file its refund request on or after July 1 of the calendar year
2.3 in which the legend drugs are delivered by the pharmacy outside of Minnesota;

2.4 (3) for legend drugs delivered by the pharmacy outside of Minnesota between July 1
2.5 and September 30, a pharmacy may file its refund request on or after October 1 of the
2.6 calendar year in which the legend drugs are delivered by the pharmacy outside of Minnesota;
2.7 and

2.8 (4) for legend drugs delivered by the pharmacy outside of Minnesota between October
2.9 1 and December 31, a pharmacy may file its refund request on or after January 1 of the
2.10 calendar year immediately following the calendar year in which the legend drugs are
2.11 delivered by the pharmacy outside of Minnesota.

2.12 ~~The refund shall not be~~ (c) No refund is allowed if the initial claim for refund is filed
2.13 more than one year after the original due date of the return end of the quarter in which the
2.14 legend drugs were delivered by the pharmacy outside of Minnesota. Interest on refunds paid
2.15 under this subdivision will begin begins to accrue 60 days after the date a claim for refund
2.16 is filed. For purposes of this subdivision, the date a claim is filed is the due date of the return
2.17 if a return is due or the date of the actual claim for refund, whichever is later.

2.18 **EFFECTIVE DATE.** This section is effective for legend drugs delivered outside of
2.19 Minnesota after December 31, 2025.