

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1603

(SENATE AUTHORS: COLEMAN)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	439	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; individual income; establishing an income tax subtraction for

1.3expenses related to parking at a health facility; amending Minnesota Statutes 2024,

1.4section 290.0132, by adding a subdivision.

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

1.6Section 1. Minnesota Statutes 2024, section 290.0132, is amended by adding a subdivision

1.7to read:

1.8Subd. 36. **Expenses related to parking at a health facility.** (a) The amount of eligible

1.9health facility parking expenses in excess of \$100 is a subtraction.

1.10(b) For the purposes of this subdivision, the following terms have the meanings given:

1.11(1) "eligible family member" means a spouse or qualifying relative, as defined in section

1.12152(d) of the Internal Revenue Code;

1.13(2) "eligible health facility" means a hospital or outpatient surgical center licensed under

1.14sections 144.50 to 144.56; physician office; medical or dental clinic; or birth center licensed

1.15under section 144.615;

1.16(3) "eligible health facility parking expenses" means amounts actually paid in cash to

1.17park at an eligible health facility:

1.18(i) by an eligible patient for the purpose of receiving health care at the eligible health

1.19facility;

1.20(ii) by an individual for the purpose of visiting an eligible patient at the eligible health

1.21facility if the eligible patient is an eligible family member; or

2.1 (iii) by an employee of an eligible health facility for the purpose of working at the facility;
2.2 and

2.3 (4) "eligible patient" means an individual receiving health care from an eligible health
2.4 facility.

2.5 (c) The subtraction under this subdivision excludes amounts:

2.6 (1) deducted as medical expenses under section 290.0122, subdivision 6;

2.7 (2) paid or reimbursed from a health savings account, as defined in section 223(d) of
2.8 the Internal Revenue Code;

2.9 (3) paid or reimbursed from a health flexible spending arrangement, as defined in section
2.10 106(c)(2) of the Internal Revenue Code; and

2.11 (4) for which the taxpayer was otherwise reimbursed, including but not limited to
2.12 reimbursement by an employer.

2.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.14 31, 2024.