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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1704

03/01/2021 Authored by Gruenhagen The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; establishing a credit for donations to
1.3 emergency medical services providers; proposing coding for new law in Minnesota
1.4 Statutes, chapter 290.

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

1.6 Section 1. [290.0661] CREDIT FOR DONATIONS TO EMERGENCY MEDICAL
1.7 SERVICES PROVIDERS.

1.8 Subdivision 1. Definitions. (a) For the purposes of this section, the following terms have
1.9 the meanings given.

1.10 (b) "Qualifying contribution" means a contribution that:

1.11 (1) is a charitable contribution, as defined in section 170(c) of the Internal Revenue
1.12 Code;

1.13 (2) is made to a qualifying emergency medical services provider; and

1.14 (3) supports the provision of qualifying services.

1.15 (c) "Qualifying emergency medical services provider" means an individual, partnership,
1.16 association, corporation, Indian tribe, or unit of government licensed by the Emergency
1.17 Medical Services Regulatory Board under chapter 144E to operate an ambulance service.

1.18 (d) "Qualifying services" means basic life support services, advanced life support services,
1.19 or specialized life support services provided by a qualifying emergency medical services
1.20 provider.

2.1 Subd. 2. Credit allowed. An individual taxpayer is allowed a credit against the taxes
2.2 imposed by this chapter equal to 25 percent of qualifying contributions. The credit is limited
2.3 to the taxpayer's liability for tax under this chapter, and must not exceed \$800 for married
2.4 taxpayers filing a joint return and \$400 for all other taxpayers.

2.5 EFFECTIVE DATE. This section is effective for taxable years beginning after December
2.6 31, 2020.