

State of Minnesota

H. F. No. **442**

(3) "medical professional" means an individual licensed under chapter 147, an individual licensed under chapter 147B, and a mental health professional as defined under section 245.462, subdivision 18, or 245.4871, subdivision 27.

(c) The commissioner shall define charity health care services for purposes of this subdivision. In developing this definition, the commissioner shall consider the criteria specified in Minnesota Rules, part 4650.0115, subpart 2.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2018.

Sec. 2. Minnesota Statutes 2018, section 290.0132, is amended by adding a subdivision to read:

Subd. 27. Charity health care services. (a) The value of charity health care services provided by a medical professional as defined under section 289A.12, subdivision 19, paragraph (b), clause (3), a dentist licensed under chapter 150A, or a chiropractor licensed under chapter 148, and acting within the scope of the individual's license, is a subtraction.

(b) For the purposes of this subdivision, the value of charity health care services must be calculated at the applicable reimbursement rate provided under section 256B.76 for the medical professional, dentist, or chiropractor for services for which a federal Medicaid match is available.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2018.