

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 1690**

(SENATE AUTHORS: NELSON, Putnam, Weber, Dziejczak and Abeler)

DATE  
02/16/2023

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848 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; exempting additional purchases made by public  
1.3 and private health plans; amending Minnesota Statutes 2022, section 297A.67, by  
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 7b. Other purchases under health plans. Items purchased in a transaction covered  
1.9 by Medicare, Medicaid, or a private health plan, that are not already exempt under subdivision  
1.10 7 or 7a are exempt. For purposes of this subdivision, "Medicare" and "Medicaid" have the  
1.11 definitions given in subdivision 7. For purposes of this subdivision, "private health plan"  
1.12 means a health plan as defined in section 62A.011, subdivision 3, or a qualified health plan  
1.13 as defined in section 62A.011, subdivision 7.

1.14 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.15 30, 2023.