

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 1870

(SENATE AUTHORS: NELSON and Hoffman)

DATE	D-PG	OFFICIAL STATUS
03/08/2021	727	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; exempting additional purchases made by public

1.3and private health plans; amending Minnesota Statutes 2020, section 297A.67, by

1.4adding a subdivision.

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

1.6Section 1. Minnesota Statutes 2020, section 297A.67, is amended by adding a subdivision

1.7to read:

1.8Subd. 7b. **Other purchases under health plans.** Items purchased in a transaction covered

1.9by Medicare, Medicaid, or a private health plan, that are not already exempt under subdivision

1.107 or 7a are exempt. For purposes of this subdivision, "Medicare" and "Medicaid" have the

1.11definitions given in subdivision 7. For purposes of this subdivision, "private health plan"

1.12means a health plan as defined in section 62A.011, subdivision 3, or a qualified health plan

1.13as defined in section 62A.011, subdivision 7.

1.14EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.1530, 2021.