

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 2899

(SENATE AUTHORS: JENSEN)

DATE	D-PG	OFFICIAL STATUS
03/01/2018	6247	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; individual income; allowing a subtraction for certain

1.3expenditures for medical care and health insurance; amending Minnesota Statutes

1.42016, section 290.0132, by adding a subdivision.

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

1.6Section 1. Minnesota Statutes 2016, section 290.0132, is amended by adding a subdivision

1.7to read:

1.8Subd. 23. **Expenditures for medical care and health insurance.** (a) The amount paid

1.9during the taxable year for medical care, as defined in section 213(d) of the Internal Revenue

1.10Code, but excluding any amount described in paragraph (b), is a subtraction.

1.11(b) The subtraction under this subdivision does not include amounts:

1.12(1) compensated by insurance or paid or reimbursed by an employer or a plan under

1.13sections 104 (health care reimbursement accounts), 105 (accident and health plans), 125

1.14(cafeteria and flexible spending accounts), 223 (health care savings accounts), or other

1.15similar provisions of the Internal Revenue Code; or

1.16(2) used to compute the credit under section 290.0672.

1.17**EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.1831, 2016.