

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 399

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DATE
01/24/2019

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; gross revenues and gross receipts; repealing the repeal of the
1.3 MinnesotaCare provider taxes; amending Minnesota Statutes 2018, section 295.52,
1.4 subdivision 8; repealing Laws 2011, First Special Session chapter 9, article 6,
1.5 section 97, subdivision 6.

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

1.7 Section 1. Minnesota Statutes 2018, section 295.52, subdivision 8, is amended to read:

1.8 Subd. 8. **Contingent reduction in tax rate.** (a) By December 1 of each year, beginning
1.9 in 2011, the commissioner of management and budget shall determine the projected balance
1.10 in the health care access fund for the biennium.

1.11 (b) If the commissioner of management and budget determines that the projected balance
1.12 in the health care access fund for the biennium reflects a ratio of revenues to expenditures
1.13 and transfers greater than 125 percent, and if the actual cash balance in the fund is adequate,
1.14 as determined by the commissioner of management and budget, the commissioner, in
1.15 consultation with the commissioner of revenue, shall reduce the tax rates levied under
1.16 subdivisions 1, 1a, 2, 3, and 4, for the subsequent calendar year sufficient to reduce the
1.17 structural balance in the fund. The rate may be reduced to the extent that the projected
1.18 revenues for the biennium do not exceed 125 percent of expenditures and transfers. The
1.19 new rate shall be rounded to the nearest one-tenth of one percent. The rate reduction under
1.20 this paragraph expires at the end of each calendar year and is subject to an annual
1.21 redetermination by the commissioner of management and budget.

(c) For purposes of the analysis defined in paragraph (b), the commissioner of management and budget shall include projected revenues, ~~notwithstanding the repeal of the tax imposed under this section effective January 1, 2020.~~

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. **REPEALER.**

Laws 2011, First Special Session chapter 9, article 6, section 97, subdivision 6, is repealed.

EFFECTIVE DATE. This section is effective the day following final enactment.

APPENDIX
Repealed Minnesota Session Laws: 19-0880

Laws 2011, First Special Session chapter 9, article 6, section 97, subdivision 6

Sec. 97. **REPEALER.**

Subd. 6. **MinnesotaCare provider taxes.** Minnesota Statutes 2010, sections 13.4967, subdivision 3; 295.50, subdivisions 1, 1a, 2, 2a, 3, 4, 6, 6a, 7, 9b, 9c, 10a, 10b, 12b, 13, 14, and 15; 295.51, subdivisions 1 and 1a; 295.52, subdivisions 1, 1a, 2, 3, 4, 4a, 5, 6, and 7; 295.53, subdivisions 1, 2, 3, and 4a; 295.54; 295.55; 295.56; 295.57; 295.58; 295.581; 295.582; and 295.59, are repealed effective for gross revenues received after December 31, 2019.