

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

**S.F. No. 891**

(SENATE AUTHORS: BENSON and Rest)

DATE	D-PG	OFFICIAL STATUS
02/07/2019	284	Introduction and first reading Referred to Taxes
02/11/2019	341	Author added Rest

1.1 A bill for an act

1.2 relating to taxation; individual income; allowing a deduction for the value of charity

1.3 health care services; providing for informational reports; amending Minnesota

1.4 Statutes 2018, sections 289A.12, by adding a subdivision; 290.0132, by adding a

1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2018, section 289A.12, is amended by adding a subdivision

1.8 to read:

1.9 Subd. 19. Charity health care services. (a) A medical professional, dentist, or

1.10 chiropractor claiming the subtraction under section 290.0132, subdivision 27, must file an

1.11 informational report with the commissioner documenting the value of charity health care

1.12 services that the individual provided during the taxable year. A business that employs a

1.13 medical professional, dentist, or chiropractor may also file an informational report with the

1.14 commissioner documenting the value of charity health care services its employees provided

1.15 during the taxable year. The charity health care services reported to the commissioner must

1.16 be limited to those services covered under medical assistance and for which a federal

1.17 Medicaid match is available and must be calculated at the reimbursement rates provided in

1.18 section 256B.76.

1.19 (b) For purposes of this subdivision, the following terms have the meanings given:

1.20 (1) "chiropractor" means an individual licensed under chapter 148;

1.21 (2) "dentist" means an individual licensed under chapter 150A; and

2.1 (3) "medical professional" means an individual licensed under chapter 147, an individual  
2.2 licensed under chapter 147B, and a mental health professional as defined under section  
2.3 245.462, subdivision 18, or 245.4871, subdivision 27.

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

2.7 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.8 31, 2018.

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

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

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

2.19 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.20 31, 2018.