

State of Minnesota

H. F. No. **2709**

1.1 A bill for an act

1.2 relating to taxation; individual income and corporate franchise; establishing a

1.3 subtraction for certain federal grants provided to health care providers; amending

1.4 Minnesota Statutes 2020, sections 290.0132, by adding a subdivision; 290.0134,

1.5 by adding a subdivision.

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

1.7 Section 1. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision

1.8 to read:

1.9 Subd. 31. **Provider relief fund grants.** (a) Any amount received from the provider relief

1.10 fund is a subtraction.

1.11 (b) For purposes of this subdivision and section 290.0134, subdivision 20, "provider

1.12 relief fund" means the fund established in Public Law 116-136, division B, title VIII, in the

1.13 third paragraph under the heading "Public Health and Social Services Emergency Fund" to

1.14 reimburse, through grants or other mechanisms, eligible health care providers for health

1.15 care related expenses or lost revenues that are attributable to coronavirus.

1.16 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning

1.17 after December 31, 2018.

1.18 Sec. 2. Minnesota Statutes 2020, section 290.0134, is amended by adding a subdivision

1.19 to read:

1.20 Subd. 20. **Provider relief fund grants.** Any amount received from the provider relief

1.21 fund is a subtraction. "Provider relief fund" has the meaning given in section 290.0132,

1.22 subdivision 31.

2.1

**EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning

2.2

after December 31, 2018.