

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

S.F. No. 1870

(SENATE AUTHORS: NELSON and Hoffman)

DATE
03/08/2021

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727 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting additional purchases made by public
1.3 and private health plans; amending Minnesota Statutes 2020, section 297A.67, by
1.4 adding a subdivision.

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

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

1.8 Subd. 7b. Other purchases under health plans. Items purchased in a transaction covered
1.9 by Medicare, Medicaid, or a private health plan, that are not already exempt under subdivision
1.10 7 or 7a are exempt. For purposes of this subdivision, "Medicare" and "Medicaid" have the
1.11 definitions given in subdivision 7. For purposes of this subdivision, "private health plan"
1.12 means a health plan as defined in section 62A.011, subdivision 3, or a qualified health plan
1.13 as defined in section 62A.011, subdivision 7.

1.14 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.15 30, 2021.