

Bill Summary

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Overview

This bill modifies the application of the MinnesotaCare tax on health care providers, by exempting from the tax payments received by providers in forms other than money, and by excluding certain items from the definition of patient services.

- 1 Gross revenues.** Amends § 295.50, subd. 3. For purposes of the MinnesotaCare tax, limits gross revenues to amounts received in money (this has the effect of eliminating taxation of other forms of payment, such as payment in services or property).
- 2 Health care provider.** Amends § 295.50, subd. 4. Makes a conforming change related to the amendment to § 295.50, subd. 9b.
- 3 Patient services.** Amends § 295.50, subd. 9b. Excludes from the definition of "patient services": (1) reviews of medical records for purposes of utilization reviews, insurance claims or eligibility, litigation, and employment; (2) expert witness depositions, testimony, and affidavits; and (3) preparation for expert witness depositions and testimony, other than an examination of a person. Also clarifies the meaning of an examination of a person.
- 4 Effective date.** States that sections 1 to 3 are effective July 1, 1999, and apply to tax periods and tax years beginning on or after that date.