

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H. F. 194

**DATE:** March 9, 2001

**Version:** As Introduced

**Authors:** Mulder and Others

**Subject:** Ambulance Services and MinnesotaCare Tax

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### Overview

This bill exempts ambulance services from the MinnesotaCare provider tax.

### Section

- 1 **Health care provider.** Amends § 295.50, subd. 4. Removes ambulance services from the definition of health care provider, for purposes of the MinnesotaCare provider tax, and adds ambulance services to the list of entities excluded from the definition of health care provider.
- 2 **Repealer.** Repeals section 295.52, subd. 5 (exemption from MinnesotaCare tax for volunteer ambulance services).