

HOUSE RESEARCH

Bill Summary

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Overview

This bill provides an exemption from the MinnesotaCare taxes for revenues received for treatment of eating disorders and includes research on eating disorders, coordinated with a public or private higher education institution, in the research credit allowed under the MinnesotaCare taxes.

- 1 **MinnesotaCare tax; exemptions.** Exempts payments for in-patient and out-patient treatment of eating disorders from the hospital and health care provider taxes.
- 2 **MinnesotaCare tax; research credit.** Expands the research credit to include research on eating disorders if it is coordinated with a public or private higher education institution.

Background. The research credit equals 2.5 percent of the gross revenues, subject to the MinnesotaCare taxes, that are used to fund qualifying research. To qualify research must:

- Be approved in writing by the hospital or health care provider;
- Seek to develop new knowledge related to the diagnosis or treatment of health conditions;
- Be subject to peer review; and
- Be supervised by a review board operating under the federal regulations governing the use of human or animal subjects, if the research involves human or animal subjects.