

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1998

**DATE:** March 10, 2014

**Version:** With author's amendment (H1998A1)

**Authors:** Gruenhagen and others

**Subject:** Income tax subtraction for charity care provided by medical professionals

**Analyst:** Nina Manzi (651 296 5204) and Joel Michael (joel.michael@house.mn)

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd/](http://www.house.mn/hrd/).

---

### Overview

Allows an income tax subtraction for charity health care provided by doctors, dentists, and chiropractors.

#### Section

- 1 Subtractions from taxable income; individuals.** Allows an income tax subtraction for charity care provided by doctors, dentists, and chiropractors. The subtraction is limited to the medical assistance reimbursement that would be paid to the provider if the care recipient had coverage. Effective beginning in tax year 2015.