

HOUSE RESEARCH

Bill Summary

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Subject: Health care provider tax – ambulance services

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Overview

This bill exempts all licensed ambulance services from the MinnesotaCare provider tax. The tax applies to a 2-percent rate to the gross receipts of health care providers. Under present law, ambulance services staffed by volunteer patient providers are exempt from the tax.

Section

- 1 MinnesotaCare tax; definition of health care provider.** Eliminates licensed ambulance services from the definition of health care providers that are subject to the provider tax.
Effective date: Gross receipts received after June 30, 2015
- 2 Ambulance service exemption.** Expands the exemption for volunteer ambulance services under the health care provider tax to apply to all licensed ambulance services.
Effective date: Gross receipts received after June 30, 2015