

HOUSE RESEARCH

Bill Summary

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Subject: Provider Tax Exemption for Ambulance and Emergency Services

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Section

1 **Emergency response services.** Amends § 295.52, subd. 5. Provides an exemption from the MinnesotaCare tax on provider gross revenues, for: (1) licensed ambulance services that provided 5,000 or fewer transports in the prior calendar year; and (2) medical response units registered with the Emergency Medical Services Board.

Current law exempts volunteer ambulance services from the tax—those in which all individuals with primary responsibility for direct patient care meet the definition of “volunteer ambulance attendant.” This definition of volunteer, among other things, requires that hourly stipends and other nominal fees received by an individual do not exceed \$6,000 per year.

States that this section is effective for gross revenues received after June 30, 2016.