

File Number: H.F. 156 **Date:** February 10, 2017
Version: First engrossment, with the author's amendment (H0156A4)

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/.

Overview

Allows an income tax subtraction for charity health care provided by doctors, dentists, chiropractors, acupuncturists, advanced practice registered nurses, and mental health professionals. Effective beginning in tax year 2017.

Section

- 1 Information reporting.** Allows medical professionals eligible for the income tax subtraction in section 2 and their employers to file informational reports with the Department of Revenue documenting the value of charity care they provided during the tax year. Defines "charity care" as care provided without expectation of payment.
- 2 Charity care subtraction; individuals.** Allows an income tax subtraction for charity care provided in Minnesota by doctors, dentists, chiropractors, acupuncturists, and mental health professionals. 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 2017.