

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2256

DATE: March 10, 2004

Version: First Engrossment

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Subject: MinnesotaCare Provider Tax

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Overview

This bill requires third-party purchasers of health care services to pay MinnesotaCare provider tax expenses transferred to them, regardless of whether a health care provider itemizes the tax.

Section

- 1** **Authority.** Amends § 295.582. Requires third-party purchasers of health care services to pay MinnesotaCare provider tax expenses transferred to them by health care providers, whether or not the health care provider has chosen to itemize the tax on patient billings. Allows a third-party purchaser that has incorporated the tax in its payment amount to deduct the itemized tax amount from provider payments.
- 2** **Effective date; application.** States that section 1 is effective January 1, 2005, and applies to actions arising from services provided on or after that date.