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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 2564

03/08/2016 Authored by Zerwas, Newberger, Davids, Schoen, Schomacker and others
The bill was read for the first time and referred to the Committee on Health and Human Services Reform
03/10/2016 Adoption of Report: Re-referred to the Committee on Health and Human Services Finance
03/21/2016 Adoption of Report: Amended and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; health care provider taxes; modifying the exemption for
1.3 ambulance and emergency services; amending Minnesota Statutes 2014, section
1.4 295.52, subdivision 5.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2014, section 295.52, subdivision 5, is amended to read:

1.7 Subd. 5. ~~Volunteer ambulance~~ Emergency response services. ~~Volunteer~~
1.8 ~~ambulance~~ The following gross revenues received for providing emergency response
1.9 ~~services are not subject to the tax under this section. For purposes of this requirement,~~
1.10 ~~"volunteer ambulance service" means an ambulance service in which all of the individuals~~
1.11 ~~whose primary responsibility is direct patient care meet the definition of volunteer under~~
1.12 ~~section 144E.001, subdivision 15. The ambulance service may employ administrative and~~
1.13 ~~support staff, and remain eligible for this exemption, if the primary responsibility of these~~
1.14 ~~staff is not direct patient care.:~~

1.15 (1) amounts received during the calendar year by an ambulance service, licensed
1.16 under sections 144E.10 to 144E.266; and

1.17 (2) any amounts received by a medical response unit registered with the Emergency
1.18 Medical Services Board under section 144E.275.

1.19 EFFECTIVE DATE. This section is effective for gross revenues received after
1.20 June 30, 2016.