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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 3105

03/14/2016 Authored by Persell

The bill was read for the first time and referred to the Committee on Health and Human Services Reform

1.1 A bill for an act
1.2 relating to taxation; income and corporate franchise; establishing a credit for
1.3 certain dental care providers; proposing coding for new law in Minnesota
1.4 Statutes, chapter 290.

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

1.6 Section 1. **[290.0693] DENTAL CARE PROVIDER CREDIT.**

1.7 Subdivision 1. Credit allowed; limitations. (a) A taxpayer who qualifies under
1.8 the requirements of a licensed dental practice under section 150A.05 is allowed a credit
1.9 against the tax imposed by this chapter equal to:

1.10 (1) the ratio of the number of patients receiving medical assistance treated by the
1.11 taxpayer in a calendar year to the number of all patients treated by the taxpayer in a
1.12 calendar year, multiplied by

1.13 (2) the amount of tax paid by the taxpayer under section 295.52, subdivision 2, in
1.14 the calendar year referenced in clause (1).

1.15 (b) For purposes of this section:

1.16 (1) "medical assistance" has the meaning given in section 256B.02, subdivision 8; and

1.17 (2) "patient" means a single individual, regardless of the number of times the
1.18 taxpayer treated the individual or the number of treatments given.

1.19 (c) For a part-year resident taxpayer, the credit must be allocated based on the
1.20 percentage calculated under section 290.06, subdivision 2c, paragraph (e).

1.21 Subd. 2. Credit to be refundable. If the amount of credit that the claimant is
1.22 eligible to receive under this section exceeds the claimant's liability for tax under this
1.23 chapter, the commissioner shall refund the excess to the claimant.

2.1 Subd. 3. **Appropriation.** An amount sufficient to pay the refunds required by this
2.2 section is appropriated to the commissioner from the general fund.

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.4 December 31, 2015.