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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 5448

05/02/2024 Authored by Engen, Niska, Rarick, Zeleznikar, Knudsen and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; establishing an income tax subtraction for
1.3 expenses related to parking at a health facility; amending Minnesota Statutes 2022,
1.4 section 290.0132, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 290.0132, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 36. Expenses related to parking at a health facility. (a) The amount of eligible
1.9 health facility parking expenses in excess of \$100 is a subtraction.

1.10 (b) For the purposes of this subdivision, the following terms have the meanings given:

1.11 (1) "eligible family member" means a spouse or qualifying relative, as defined in section
1.12 152(d) of the Internal Revenue Code;

1.13 (2) "eligible health facility" means a hospital or outpatient surgical center licensed under
1.14 sections 144.50 to 144.56; physician office; medical or dental clinic; or birth center licensed
1.15 under section 144.615;

1.16 (3) "eligible health facility parking expenses" means amounts actually paid in cash to
1.17 park at an eligible health facility:

1.18 (i) by an eligible patient for the purpose of receiving health care at the eligible health
1.19 facility;

1.20 (ii) by an individual for the purpose of visiting an eligible patient at an eligible health
1.21 facility, provided the eligible patient is an eligible family member; or

2.1 (iii) by an employee of an eligible health facility for the purpose of working at the facility;
2.2 and

2.3 (4) "eligible patient" means an individual receiving health care from an eligible health
2.4 facility.

2.5 (c) The subtraction under this subdivision excludes amounts:

2.6 (1) deducted as medical expenses under section 290.0122, subdivision 6;

2.7 (2) paid or reimbursed from a health savings account, as defined in section 223(d) of
2.8 the Internal Revenue Code;

2.9 (3) paid or reimbursed from a health flexible spending arrangement, as defined in section
2.10 106(c)(2) of the Internal Revenue Code; and

2.11 (4) for which the taxpayer was otherwise reimbursed, including but not limited to
2.12 reimbursement by an employer.

2.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.14 31, 2023.