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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 239

01/23/2025

Authored by Anderson, P. E.; Davids; Nadeau; Joy and Swedzinski
The bill was read for the first time and referred to the Committee on Taxes

- 1.1A bill for an act
- 1.2relating to taxation; sales and use; exempting additional purchases made by public
- 1.3and private health plans; amending Minnesota Statutes 2024, section 297A.67, by
- 1.4adding subdivisions.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision
- 1.7to read:
- 1.8Subd. 7b. **Health care materials.** Health care materials are exempt. "Health care
- 1.9materials" means nondurable disposable health care materials prescribed by a physician
- 1.10that are primarily and customarily used to serve a medical purpose and generally not used
- 1.11by an individual in the absence of illness or injury and not used repeatedly by different
- 1.12individuals. For purposes of this subdivision, "prescribed" has the meaning given in
- 1.13subdivision 7.
- 1.14EFFECTIVE DATE. This section is effective for sales and purchases made after June
- 1.1530, 2025.
- 1.16Sec. 2. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision to
- 1.17read:
- 1.18Subd. 7c. **Other purchases under health plans.** Items purchased in a transaction covered
- 1.19by a private health plan that are not already exempt under subdivision 7, 7a, or 7b are exempt.
- 1.20For purposes of this subdivision, "private health plan" means a health plan as defined in
- 1.21section 62A.011, subdivision 3; a health plan as defined in section 62V.02, subdivision 4;
- 1.22or a qualified health plan as defined in section 62A.011, subdivision 7.

2.1

EFFECTIVE DATE. This section is effective for sales and purchases made after June

2.2

30, 2025.