

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-FOURTH SESSION**

**S.F. No. 2815**

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DATE  
03/20/2025

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Introduction and first reading  
Referred to Health and Human Services

OFFICIAL STATUS

1.1 A bill for an act

1.2 relating to taxation; provider taxes; establishing quarterly pharmacy refunds;

1.3 amending Minnesota Statutes 2024, section 295.54, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2024, section 295.54, subdivision 2, is amended to read:

1.6 Subd. 2. **Pharmacy refund.** (a) A pharmacy may claim ~~an annual~~ a quarterly refund

1.7 ~~against the total amount of tax, if any, the pharmacy owes during that calendar year under~~

1.8 ~~section 295.52, subdivision 4. The refund shall equal to~~ the amount paid by the pharmacy

1.9 to a wholesale drug distributor subject to tax under section 295.52, subdivision 3, for legend

1.10 drugs delivered by the pharmacy outside of Minnesota, multiplied by the tax percentage

1.11 specified in section 295.52, subdivision 3. ~~If the amount of the refund exceeds the tax~~

1.12 ~~liability of the pharmacy under section 295.52, subdivision 4, the commissioner shall provide~~

1.13 ~~the pharmacy with a refund equal to the excess amount.~~

1.14 (b) Each qualifying pharmacy must apply for the refund on the ~~annual~~ quarterly return

1.15 as prescribed by the commissioner, ~~on or before March 15 of the year following the calendar~~

1.16 ~~year the legend drugs were delivered outside Minnesota.~~ as required under the following

1.17 schedule:

1.18 (1) for legend drugs delivered by the pharmacy outside of Minnesota between January

1.19 1 and March 31, a pharmacy may file its refund request on or after July 1 of the calendar

1.20 year in which the legend drugs are delivered by the pharmacy outside of Minnesota;

2.1 (2) for legend drugs delivered by the pharmacy outside of Minnesota between April 1  
2.2 and June 30, a pharmacy may file its refund request on or after July 1 of the calendar year  
2.3 in which the legend drugs are delivered by the pharmacy outside of Minnesota;

2.4 (3) for legend drugs delivered by the pharmacy outside of Minnesota between July 1  
2.5 and September 30, a pharmacy may file its refund request on or after October 1 of the  
2.6 calendar year in which the legend drugs are delivered by the pharmacy outside of Minnesota;  
2.7 and

2.8 (4) for legend drugs delivered by the pharmacy outside of Minnesota between October  
2.9 1 and December 31, a pharmacy may file its refund request on or after January 1 of the  
2.10 calendar year immediately following the calendar year in which the legend drugs are  
2.11 delivered by the pharmacy outside of Minnesota.

2.12 ~~The refund shall not be~~ (c) No refund is allowed if the initial claim for refund is filed  
2.13 more than one year after the original due date of the return end of the quarter in which the  
2.14 legend drugs were delivered by the pharmacy outside of Minnesota. Interest on refunds paid  
2.15 under this subdivision will begin begins to accrue 60 days after the date a claim for refund  
2.16 is filed. For purposes of this subdivision, the date a claim is filed is the due date of the return  
2.17 if a return is due or the date of the actual claim for refund, whichever is later.

2.18 **EFFECTIVE DATE.** This section is effective for legend drugs delivered outside of  
2.19 Minnesota after December 31, 2025.