

S.F. No. 268 – Sales tax exemption for certain health care materials (as proposed to be amended by the A-1 amendment)

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Under current law, items purchased in transactions covered by Medicare and Medicaid, drugs and medical devices purchased for human use, and accessories and supplies required for effective use of prosthetic devices or durable medical equipment are all exempt from sales tax. This bill exempts additional health care materials and items purchased under private health plans.

Section 1. Health care materials. Provides a sales tax exemption for prescribed nondurable disposable health care materials primarily and customarily used to serve a medical purpose. The items must not be used by an individual in absence of illness or injury and must not be used repeatedly by different individuals. Effective for sales and purchases made after June 30, 2025.

Section 2. Other purchases under health plans. Provides a sales tax exemption for items covered by a private health plan that are not already exempt under current law or the exemption in section 1. Effective for sales and purchases made after June 30, 2025.

