

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 268

(SENATE AUTHORS: NELSON, Rest, Weber, Dibble and Boldon)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	102	Introduction and first reading
		Referred to Taxes
02/13/2025	391	Author added Boldon

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.