



S.F. No. 2293 – Subtraction for student loan payments paid by critical access dental clinics

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Section 1. Student loan education assistance paid by critical access dental clinics. Provides a subtraction for purposes of calculating Minnesota taxable income for student loan educational assistance payments made by critical access dental clinics on behalf of their employees.

A “critical access dental clinic” is a dentist or dental clinic designated as a critical access dental clinic by the commissioner of health as a nonprofit community clinic established to provide oral health services to low income, uninsured, special needs, and underserved patients. There are other qualifications for designation as a critical access dental clinic, such as a minimum number of patient encounters with uninsured patients or those covered by medical assistance or MinnesotaCare.

A “student loan educational assistance payment” means a payment by a critical access dental clinic employer on behalf of an employee that qualifies for the federal exclusion for up to \$5,250 of employer student loan payments.

Effective for taxable years beginning after December 31, 2025.

