



S.F. No. 2815 – Establishing a quarterly schedule for pharmacy refunds of certain drugs

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Section 1. Pharmacy refund. Allows pharmacies to claim a refund on a quarterly basis of the amount paid to a wholesale drug distributor for legend drugs delivered by the pharmacy outside of Minnesota. The refund is equal to the amount paid by the pharmacy to a wholesale drug distributor for legend drugs delivered by the pharmacy outside Minnesota multiplied by the 1.8 percent wholesale drug distributor tax.

A pharmacy must apply for the refund on a quarterly return basis for legend drugs delivered by the pharmacy outside of Minnesota as follows:

- For deliveries between January 1 and March 31, the refund request may be filed on or after July 1 of the same calendar year;
- For deliveries between April 1 and June 30, the refund request may be filed on or after July 1 of the same calendar year;
- For deliveries between July 1 and September 30, the refund request may be filed on or after October 1 of the same calendar year; and
- For deliveries between October 1 and December 31, the refund request may be filed on or after January 1 of the year immediately following the calendar year of delivery.

Refunds are not allowed if the claim for refund is filed more than one year after the end of the quarter in which the legend drugs were delivered by the pharmacy outside of Minnesota. Interest on refunds begins to accrue 60 days after the date the claim is filed.

Effective for legend drugs delivered outside of Minnesota after December 31, 2025.

