

Minnesota Department of Revenue

Revenue Notice # 16-04: MinnesotaCare Tax – Technical Corrections to Prior Revenue Notices # 98-21, # 94-12, and # 94-14


This Revenue Notice corrects obsolete statutory references. These corrections stem from statutory changes made since the original notices were issued. This notice is not intended to have any substantive effect, but instead is being published solely to assist readers of the notices.

The following table identifies the Revenue Notices that are being corrected. The left column of the chart lists the affected Revenue Notice. The middle column lists the statutory citation or cross reference included in the original Revenue Notice. The right column lists the citation to current law or other current reference as amended through the date of publication of this Revenue Notice.

Notice	Citation or Language in Original Notice	Substituted Current Citation or Language Modification as Shown
98-21	References to Revenue Notice 93-05	Delete references to 93-05, which has been revoked
94-14	References to Minnesota Rule 9530.6605, subparts 10a and 22	Delete references to these subparts, which have been repealed
94-12	“Section 295.53, subdivision 1(a), items (1) through (14)”	“Section 295.53, subdivision 1(a)”

Publication Date: _____

9/6/16



Ryan Church, Deputy Commissioner