

MINNESOTA DEPARTMENT OF REVENUE

Modification of Revenue Notice # 93-13: MinnesotaCare – Health Care Providers*

***With modifications shown (see “Key” below).**

A health care provider is defined as a person who provides any of the following goods or services listed in ~~Minn. Stat. §~~ Minnesota Statutes, section 295.50, to a patient or consumer: medical, surgical, optical, visual, dental, hearing, nursing, drugs, medical supplies, medical appliances, laboratory, diagnostic, therapeutic, or any goods and services that qualify for reimbursement under the medical assistance program. The definition also includes a staff model health carrier and a licensed ambulance service. (Common carrier transportation is not included in the definition.)

Under this definition, a health care provider is:

1. a person whose health care occupation is ~~licensed or registered~~ regulated or required to be regulated by the state of Minnesota, ~~any other state or province or territory of Canada; or~~
2. a person who is eligible for reimbursement under the medical assistance program. A person who is eligible for reimbursement under the medical assistance program means individuals or facilities who would be reimbursed by the medical assistance program if they chose to apply for reimbursement, or if the services they provide would be eligible for reimbursement under medical assistance, ~~except those~~ for services that are characterized as experimental, cosmetic, or voluntary; ~~or,~~
3. ~~a vendor of medical supplies and equipment.~~

Examples of Health Care Providers

- licensed independent clinical social worker;
- physician;
- physician assistant;
- dentist;
- chiropractor;
- occupational therapist;
- physical therapist;
- speech therapist;
- licensed family and marriage counselor;
- audiologist;
- optometrist;
- registered nurse;
- licensed practical nurse;
- nurse-midwife;
- psychologist;
- any organization that employs a licensed or registered health care provider to provide health care services.

/s/ _____
Michael E. Bookhaus
Director, Appeals, Legal Services &
Criminal Investigation Division

Dated: ~~July 26, 1993~~

JOHN H. MANSUN, Assistant Commissioner
for Tax Policy and External Relations

Publication Date: April 9, 2007

***Key:** Underlining indicates additions to existing Revenue Notice language. Strikeouts indicate deletions from existing Revenue Notice language.

Please see page 2 for a clean, printable copy of this notice as modified.

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**As modified

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