

MINNESOTA DEPARTMENT OF REVENUE

Revenue Notice # 07-05: Technical Corrections to Prior Revenue Notices 2004-06, 1999-13, 1998-07, 1996-01, 1995-09, 1995-01, 1994-12, 1994-06, and 1993-15

This Revenue Notice corrects obsolete statutory references and, in one instance, a reference to an industry published authority cited in previously issued Revenue Notices. The changes stem from various recodifications, statutory changes and industry updates 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 contain statutory citations or references that have changed. The left column of the chart lists the affected Revenue Notice. The middle column lists the statutory citation, language, or cross reference included in the original Revenue Notice. The right column lists the citation to current law or cross reference as amended through the date of publication of this Revenue Notice.

Notice	Citation(s) in Original Notice	Substituted Current Citation or Language Modification as Shown
2004-06	"Minnesota Statutes, sections 289A.36, subdivision 8; 296A.20, subdivision 8; 297E.08, subdivision 8; 297F.15, subdivision 8; 297G.14, subdivision 8; and 297I.55, subdivision 8; all provide"	"Minnesota Statutes section 270C.32, subd. 9 provides"
1999-13	"Minnesota Statutes, § 295.53, subdivision 1(21), exempts from the MinnesotaCare tax the following payments received by a hospital, surgical center, or health care provider ("provider"): "payments received for examinations for purposes of utilization reviews, insurance claims or eligibility, litigation, and employment, including reviews of medical records for those purposes." This exemption is effective for services provided after December 31, 1998."	"Minnesota Statutes, § 295.53, subdivision 1(21) <u>295.50, subd. 9b(b)(2)</u> , exempts-excludes from the MinnesotaCare tax <u>the definition of patient services</u> the following payments received-services provided by a hospital, surgical center, or health care provider ("provider"): "payments received for examinations for purposes of utilization reviews, insurance claims or eligibility, litigation, and employment, including reviews of medical records for those purposes." This exemption is effective for services provided after December 31, 1998. "
	"Confirmatory consultations required by a third party payor on the necessity or appropriateness of a previously recommended medical treatment (including but not limited to procedures required to be coded under the following American Medical Association Current Procedural Terminology (CPT) codes: 99456 and 99271 through 99275 (modifier '32'));"	"Confirmatory consultations required by a third party payor on the necessity or appropriateness of a previously recommended medical treatment (including, but not limited to, procedures required to be coded under the following American Medical Association Current Procedural Terminology (CPT) codes: 99456 and 99271 through 99275 (modifier '32'));"
	"Second opinion examinations when they are required by a third party payor (including but not limited to procedures required to be coded under the following CPT codes: 99271 through 99275 (modifier '32'));"	"Second opinion examinations when they are required by a third party payor (including but not limited to procedures required to be coded under the following CPT codes: 99271 through 99275 (modifier '32'));"
1998-07	"Minnesota Statutes, § 297A.07"	"Minnesota Statutes, § 270C.722"
1996-01	"Minnesota Statutes, Section 270.72, subd. 1, states; "TAX CLEARANCE REQUIRED. The state or a political subdivision of the state may not issue, transfer, or renew, and must revoke, a license for the conduct of a profession, occupation, trade, or business, if the commissioner notifies the licensing authority that the applicant owes the state delinquent taxes, penalties, or interest." [Emphasis Added]."	"Minnesota Statutes, Section 270.72, subd. 1 <u>270C.72, subd. 1</u> , states; "TAX CLEARANCE REQUIRED. The state or a political subdivision of the state may not issue, transfer, or renew, and must revoke, a license for the conduct of a profession, occupation, trade, or business, if the commissioner notifies the licensing authority that the applicant owes the state delinquent taxes <u>payable to the commissioner</u> , penalties, or interest." [Emphasis Added]."
	"Minnesota Statutes, Section 270.72, subd. 1" (wherever cited)	"Minnesota Statutes, Section 270C.72, subd. 1"

Notice	Citation(s) in Original Notice	Substituted Current Citation or Language Modification as Shown
	"Minn. Stat. § 270.72"	"Minn. Stat. § 270C.72"
1995-09	"Minnesota Statutes, section 297A.01, subd. 3(i)(iii)"	"Minnesota Statutes, section 297A.61, subd., 3(g)(6)(iii)"
1995-01	"Minnesota Statutes, § 297A.01, subd. 3(i)(iii)"	"Minnesota Statutes, § 297A.61, subd., 3(g)(6)(iii)"
1994-12	"Minnesota Statutes, section 295.53, subdivision 1(a), items (1) through (14), or subdivision 2, item (1)."	"Minnesota Statutes, section 295.53, subdivision 1(a), items (1) through (14) (15), or subdivision 2, item (1)."
1994-06	"Minnesota Statutes Section 60A.15"	"Minnesota Statutes Section 297I.05"
1993-15	"Minnesota Statutes, section 295.53, subdivision 1(11)"	"Minnesota Statutes, section 295.53, subdivision 1(a)(8)"
	"sections 295.50 to 295.57"	"sections 295.50 to 295.59"

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