

Minnesota Department of Revenue

Revenue Notice # 21-03: Special Taxes – MinnesotaCare Tax – Revocation of Revenue Notice # 06-13

Introduction

This Revenue Notice revokes Revenue Notice # 06-13. Revenue Notice # 06-13 set forth the department's position on which community support and family community support program services were excluded from patient services and thus not subject to the hospital, surgical center, and provider taxes.

During the 2019 special legislative session, *Minnesota Statutes* section 295.50, subdivision 9b(b)(4) was amended to specifically list the program services that are excluded from patient services and thus not subject to the hospital, surgical center, and provider taxes. As a result, there is no need for Revenue Notice # 06-13 to remain in effect.

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Lee Ho, Deputy Commissioner