

**SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION**

S.F. No. 268

(SENATE AUTHORS: NELSON, Rest, Weber and Dibble)

DATE
01/16/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting additional purchases made by public
1.3 and private health plans; amending Minnesota Statutes 2024, section 297A.67, by
1.4 adding subdivisions.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 7b. **Health care materials.** Health care materials are exempt. "Health care
1.9 materials" means nondurable disposable health care materials prescribed by a physician
1.10 that are primarily and customarily used to serve a medical purpose and generally not used
1.11 by an individual in the absence of illness or injury and not used repeatedly by different
1.12 individuals. For purposes of this subdivision, "prescribed" has the meaning given in
1.13 subdivision 7.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.15 30, 2025.

1.16 Sec. 2. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision to
1.17 read:

1.18 Subd. 7c. **Other purchases under health plans.** Items purchased in a transaction covered
1.19 by a private health plan that are not already exempt under subdivision 7, 7a, or 7b are exempt.
1.20 For purposes of this subdivision, "private health plan" means a health plan as defined in
1.21 section 62A.011, subdivision 3; a health plan as defined in section 62V.02, subdivision 4;
1.22 or a qualified health plan as defined in section 62A.011, subdivision 7.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.2 30, 2025.