

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

S.F. No. 4474

(SENATE AUTHORS: NELSON, Senjem, Chamberlain and Kiffmeyer)

DATE	D-PG	OFFICIAL STATUS
04/16/2020	5626	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; provider taxes; providing a temporary suspension of the

1.3 provider tax.

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

1.5 Section 1. **TEMPORARY SUSPENSION OF PROVIDER TAXES.**

1.6 (a) Notwithstanding Minnesota Statutes, section 295.52, subdivisions 1 to 4, the taxes

1.7 under Minnesota Statutes, section 295.52, subdivisions 1 to 4, are not imposed for the period

1.8 beginning May 1, 2020, and ending June 30, 2021.

1.9 (b) Notwithstanding Minnesota Statutes, sections 295.55 to 295.58, the payment, transfer,

1.10 collection and enforcement, and deposit requirements under Minnesota Statutes, sections

1.11 295.55 to 295.58, do not apply for the period beginning May 1, 2020, and ending June 30,

1.12 2021.

1.13 **EFFECTIVE DATE.** This section is effective for the period beginning May 1, 2020,

1.14 and ending June 30, 2021.