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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

**EIGHTY-FIFTH  
SESSION**

**HOUSE FILE No. 3233**

February 19, 2008  
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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; income taxes; providing an income tax credit for health  
1.3 insurance expenses; proposing coding for new law in Minnesota Statutes, chapter  
1.4 290.

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

1.6 Section 1. **[290.0678] HEALTH INSURANCE AND MEDICAL EXPENSES**  
1.7 **CREDITS.**

1.8 Subdivision 1. **Health insurance credit; credit allowed.** A taxpayer is allowed a  
1.9 credit against the tax due under this chapter equal to the amount paid for qualifying health  
1.10 insurance expenses on behalf of a qualified beneficiary.

1.11 Subd. 2. **Medical co-pay expenses credit; credit allowed.** A taxpayer is allowed  
1.12 a credit against the tax due under this chapter equal to the amount paid for qualifying  
1.13 medical co-pay expenses on behalf of a qualified beneficiary.

1.14 Subd. 3. **Definitions.** (a) For purposes of this section, the following terms have  
1.15 the meanings given.

1.16 (b) "Qualified beneficiary" means the taxpayer, the taxpayer's spouse, or the  
1.17 taxpayer's dependent as claimed in that taxable year.

1.18 (c) "Qualifying health insurance expenses" means the amount paid by the taxpayer  
1.19 in the taxable year as premiums for insurance covering medical care as defined under  
1.20 section 213(d) of the Internal Revenue Code.

1.21 (d) "Qualifying medical co-pay expenses" means the amount paid by the taxpayer  
1.22 in the taxable year to a medical practitioner for medical care as defined under section  
1.23 213(d) of the Internal Revenue Code.

2.1            Subd. 4. **Credit refundable.** If the amount of credit that the taxpayer is eligible to  
2.2 receive under this section exceeds the taxpayer's tax liability for tax under this chapter,  
2.3 the commissioner shall refund the excess to the taxpayer.

2.4            Subd. 5. **Appropriation.** An amount sufficient to pay the refunds required by this  
2.5 section is appropriated to the commissioner from the general fund.

2.6            **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.7 December 31, 2007.