

MINNESOTA • REVENUE

PROPERTY TAX

Student Health Personnel Set-aside Removed.

February 07, 2011

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue
Analysis of H.F. 0088 (Doepke) first engrossment

	Fund Impact			
	FY2012	FY2013	FY2014	FY2015
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Assumed effective for taxes payable 2012 and thereafter.

EXPLANATION OF THE BILL

The bill repeals a school district student health personnel set aside of \$3 per pupil unit. The related certification requirements are also stricken.

REVENUE ANALYSIS DETAIL

According to the Department of Education, there is no levy impact, and no aid is associated with this permissive levy.

PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

Transparency, Understandability, Simplicity & Accountability Increase Simplification.

Efficiency & Compliance Increase Fewer reporting requirements.

Equity (Vertical & Horizontal) Neutral

Stability & Predictability Neutral

Competitiveness for Businesses Neutral

Responsiveness to Economic Conditions Neutral

The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.

Source: Minnesota Department of Revenue
Property Tax Division - Research Unit
http://www.taxes.state.mn.us/taxes/legal_policy

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