Property Tax
Special Taxing Districts for Emergency Medical Services

	Yes	No
Separate Official Fiscal Note Requested		X
Fiscal Impact		
DOR Administrative Costs/Savings		

January 29, 2001

Department of Revenue
Analysis of H.F. 192 (Goodno) / S.F. 232 (Lourey)

	Revenue Gain or (Loss)			
	F.Y. 2002	**F.Y. 2003**	**F.Y. 2004**	**FY2005**
	(000's)			
General Fund		Unknown	Unknown	Unknown

Effective August 1, 2001.

EXPLANATION OF THE BILL

Current Law: Under current law, cities or counties levy property taxes for out-of-hospital emergency medical services. Emergency medical services also are funded by fees charged to patients, medical insurance providers, and the federal Medicare program.

Proposed Law: Under the proposed law, a city, county or township may establish a special taxing district to support the providing of out-of-hospital emergency medical services, in an amount sufficient to pay operating expenses and debt payable.

REVENUE ANALYSIS DETAIL

- Information is not available to estimate the potential property tax levy if special taxing districts are formed under this proposal.
- Any emergency medical services special taxing districts that are established would not qualify for homestead and agricultural credit aid (HACA) to reduce their levy.

Number of Taxpayers Affected: Unknown

ADMINISTRATIVE/OPERATIONAL IMPACT

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/polic.html#analyses