

PROPERTY TAX
Defendant's Attorney's Fees

April 24, 2003

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

Department of Revenue
 Analysis S.F. 823 (Foley) 1st Engrossment

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective August 1, 2003.

EXPLANATION OF THE BILL

The bill provides that, notwithstanding Rule 28.04, subd. 2, clause (6), of the Rules of Criminal Procedure, a government unit is not required to pay attorney's fees and costs incurred by the defendant when the government unit prevails on its appeal of the following cases:

- A pretrial order of the trial court;
- In felony cases, any sentence imposed or stayed by the trial court;
- An order granting postconviction relief;
- A judgment of acquittal by the trial court entered after the jury returns a guilty verdict; and
- An order of the trial court vacating judgment and dismissing the case made after the jury returns a guilty verdict.

REVENUE ANALYSIS DETAIL

- In the situations specified, the proposal would result in reduced costs for the government unit.

Number of Taxpayers Affected: None.

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