

# MINNESOTA • REVENUE

## PROPERTY TAX Special Levy for Health Insurance Premiums

April 11, 2003

Department of Revenue  
Analysis of S.F. 150 (Betzold)

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

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

Effective for taxes payable in 2004 and thereafter.

### EXPLANATION OF THE BILL

**Current Law:** A general levy limit was in effect for taxes payable 2003 for counties and for cities of 2,500 population or more. The general levy limit is not in effect for pay 2004 and thereafter. Certain “special levies” were exempted from calculation of the general levy limit for pay 2003.

**Proposed Law:** Levies for increased costs of health insurance premiums for employees of the local government unit are added to the list of special levies to be exempted from the general levy limit. However, the proposed change will have no effect unless the general levy limit is extended to pay 2004 or subsequent years by new legislation.

### REVENUE ANALYSIS DETAIL

- There is no impact from this proposal on local levies or state payments of homeowner property tax refunds because the general levy limit was last imposed for pay 2003.

**Number of Taxpayers Affected:** None

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

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