MINNESOTA · REVENUE

COUNTY PROGRAM AID
County Judicial Employee
Postretirement Benefits

April 26, 2005

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

Department of Revenue
Analysis of S.F. 1962 (Betzold) **As Proposed to be Amended**

	Fund Impact			
	F.Y. 2006	**F.Y. 2007**	**F.Y. 2008**	**F.Y. 2009**
		(000's)		
General Fund	($66)	$0	$0	$0

County tax-base equalization aid allocations effective for aids payable in 2006 and thereafter. Temporary court aid adjustments effective for aids payable in 2005 only.

EXPLANATION OF THE BILL

The bill provides for an annual allocation to certain counties to pay postretirement costs for court employees. For aids payable in 2006 and thereafter, allocations are made annually to Anoka County and Washington County from the appropriation for county tax-base equalization aid before it is apportioned among counties. The annual allocation to Anoka County is not to exceed $73,259, and the annual allocation to Washington County is not to exceed $59,664. The allocations would be in addition to any county tax-base equalization aid received.

Temporary court aid adjustments are also made, increasing aid to Anoka County by $36,630 and to Washington County by $29,832 for aids payable in 2005 only.

REVENUE ANALYSIS DETAIL

- The temporary court aid increase would total $66,462 and impact the general fund in FY 2006.
- There would be no state cost for the county tax-base equalization aid adjustment, as the total county program aid appropriation is fixed. The annual allocation of $132,923 would shift aid to the counties of Anoka and Washington and away from all other counties receiving tax-base equalization aid.

Number of Taxpayers: The counties of Anoka and Washington.

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

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