

MINNESOTA • REVENUE

PROPERTY TAX

Cook-Orr Hospital District Tax Levy Authority

February 27, 2012

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 1878 (Bakk) / H.F. 2297 (Dill) as introduced

The bill would modify the use of proceeds of the tax levied by the Cook-Orr Hospital District. Current law provides for proceeds to be used solely for ambulance acquisitions. Under the proposal, the list of purposes would be broadened to include attached and portable equipment for ambulances and repair parts for maintenance of the ambulances. The list of unauthorized uses is also broadened to exclude operation expenses in addition to administrative and salary expenses.

The bill does not change the maximum levy authority of the district. There would be no impact to the state general fund from the proposed changes.

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

Transparency, Understandability, Simplicity & Accountability Neutral The use of proceeds of the tax are clearly specified.

Efficiency & Compliance Neutral

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/legal_policy

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