

**PROPERTY TAX
One-time Emergency
Ambulance Service Aid**

April 3, 2024

Department of Revenue
Analysis of H.F. 3992 (Lislegard), 1st Engrossment

	Yes	No
DOR Administrative Costs/Savings	X	

Fund Impact

	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
	(000's)			
General Fund	\$0	(\$122,500)	\$0	\$0

Effective for aids payable 2024.

EXPLANATION OF THE BILL

The proposal would create a one-time \$122.5 million appropriation for aid to emergency ambulance service providers in payable year 2024. Local and tribal governments, natural persons, partnerships, associations, or corporations who are licensed ambulance service providers that possessed a license in 2022 and continue to operate in 2024 would be eligible for the aid. Ambulance service providers would apply for aid by September 16, 2024. Aid amounts would be certified by December 1, 2024 and paid by December 26, 2024. An unspecified amount of the appropriation may be retained for administration of the program.

REVENUE ANALYSIS DETAIL

- The one-time appropriation would increase state general fund costs by \$122.5 million in fiscal year 2025. It is assumed the calculated aid would use the full appropriation amount.

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral
<i>Efficiency & Compliance</i>	Neutral
<i>Equity (Vertical & Horizontal)</i>	Neutral
<i>Stability & Predictability</i>	Neutral
<i>Competitiveness for Businesses</i>	Neutral
<i>Responsiveness to Economic Conditions</i>	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
<https://www.revenue.state.mn.us/revenue-analyses>