

Agenda #1

1 A bill for an act

2 relating to the environment; authorizing a pilot
3 project in Crow Wing County for the establishment of a
4 sewer district; providing additional powers for the
5 sewer district.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

7 Section 1. [CROW WING COUNTY SEWER DISTRICT; PILOT
8 PROJECT.]

9 Subdivision 1. [POWERS.] In addition to the powers granted
10 in Minnesota Statutes, chapter 116A, the county board for Crow
11 Wing County, by resolution, may grant the following powers to a
12 sewer district created by the county board under Minnesota
13 Statutes, chapter 116A:

14 (1) provide that an authorized representative of the
15 district, after presentation of credentials, may enter at
16 reasonable times any premise to inspect or maintain an
17 individual sewage treatment system, as defined in Minnesota
18 Statutes, section 115.55, subdivision 1, paragraph (g);

19 (2) include areas of the county within the sewer district
20 that are not contiguous and establish different systems for
21 wastewater treatment in specific areas of the county;

22 (3) provide that each special service area that is managed
23 by the sewer system or combination thereof constitutes a system
24 under Minnesota Statutes, chapter 116A;

25 (4) delegate to the sewer district, by resolution, all or a

1 portion of its administrative and enforcement obligations with
2 respect to individual sewage treatment systems under Minnesota
3 Statutes, chapter 115, and rules adopted by the Pollution
4 Control Agency;

5 (5) modify any individual sewage treatment system to
6 provide reasonable access to it for inspection and maintenance;
7 and

8 (6) neither the approval nor the waiver of the county
9 board, nor confirmation by order of the district court, shall be
10 required for the sewer commission to exercise the powers set
11 forth in Minnesota Statutes, section 116A.24.

12 Subd. 2. [REPORT.] If the Crow Wing County Board exercises
13 the additional powers granted under subdivision 1, the county
14 shall provide a report by ^{January 15} August 1, 2009, to the senate and
15 house committees with jurisdiction over environmental policy on
16 the establishment and operation of the sewer district. The
17 report must include: ✓ and taxes

18 (1) a description of the implementation of the additional
19 powers granted under subdivision 1;

20 (2) available information on the effectiveness of the
21 additional powers to control pollution in the county; and

22 (3) any recommendations for changes to Minnesota Statutes,
23 chapter 116A, to broaden the authority for sewer districts to
24 include any of the additional powers granted under subdivision 1.

25 [EFFECTIVE DATE.] This section is effective the day
26 following compliance with Minnesota Statutes, section 645.021,
27 subdivision 2.

MINNESOTA · REVENUE

PROPERTY TAX Crow Wing Sewer District

April 18, 2005

Department of Revenue
Analysis of S.F. 1214 (Ruud) 1st Engrossment

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

| | Fund Impact | | | |
|--------------|--------------------|------------------|------------------|------------------|
| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
| | | (000's) | | |
| General Fund | \$0 | \$0 | \$0 | \$0 |

Effective upon local approval.

EXPLANATION OF THE BILL

The bill would authorize the Crow Wing county board to grant a new sewer district specified powers. These powers include allowing authorized representatives, after presentation of credentials, to enter and inspect or maintain individual sewage treatment or septic systems. The sewer district may include non-contiguous areas and establish different systems for wastewater treatment in the county. Special service areas qualify as public water and sewer systems. The county may delegate to the sewer district its water pollution control administrative and enforcement powers. The district may modify individual treatment systems to allow access for inspection and maintenance. The district does not require county approval or waiver or court approval to exercise its powers.

The Crow Wing County Board shall provide a report to the Legislature by August 1, 2009, which shall include a description of implementation, information on effectiveness, and recommendations for improvement.

REVENUE ANALYSIS DETAIL

- A new sewer district may result in a new levy, some of which would be paid by homesteads. Therefore there would be a small increase in homestead taxes and property tax refunds paid by the state.

Number of Taxpayers: Taxpayers in Crow Wing County.

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

Agenda #2

Senators Reiter and Bachmann introduced--
S.F. No. 166: Referred to the Committee on Taxes.

A bill for an act

relating to sales tax; allowing a sales tax exemption
for Centennial Lakes Police Facility; amending
Minnesota Statutes 2004, section 297A.71, by adding a
subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2004, section 297A.71, is
amended by adding a subdivision to read:

Subd. 33. [CENTENNIAL LAKES POLICE FACILITY.] Materials
and supplies used or consumed in and equipment incorporated into
the construction of the Centennial Lakes Police Facility are
exempt.

[EFFECTIVE DATE.] This section is effective for purchases
occurring on or after July 1, 2005.

MINNESOTA - REVENUE

SALES AND USE TAX Centennial Lakes Police Facility

April 18, 2005

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

Department of Revenue
Analysis of S.F. 166 (Reiter) / H.F. 477 (Vandevveer)

| | <u>Fund Impact</u> | | | |
|--------------|--------------------|------------------|------------------|------------------|
| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
| General Fund | (\$55) | \$0 | \$0 | \$0 |

(000's)

Effective on and after July 1, 2005

EXPLANATION OF THE BILL

Current Law: Purchases by contractors and subcontractors of construction materials, supplies, and certain installed equipment are generally subject to sales or use tax.

Proposed Law: The bill exempts materials and supplies used or consumed in and equipment incorporated into the construction of the Centennial Lakes Police Facility in Circle Pines. The exemption has no expiration date and would be available for future expansion of the facility.

REVENUE ANALYSIS DETAIL

- The estimate was based on cost information provided by the city of Circle Pines.
- Of the total project cost of \$2.384 million, the portion attributable to materials and labor was estimated at \$1.627 million.
- This figure was multiplied by 52% to include materials and qualifying equipment only.
- The resulting number was multiplied by the 6.5% tax rate.
- The impact of all exempted purchases for the construction is expected to occur in fiscal year 2006.

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

MINNESOTA · REVENUE

SALES AND USE TAX Carver County Justice Center

April 18, 2005

Preliminary Estimates

Department of Revenue
Analysis of S.F. 799 (Ortman) / H.F. 960 (Hoppe)

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

Fund Impact

| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
|--------------|------------------|------------------|------------------|------------------|
| | | (000's) | | |
| General Fund | (\$100) | (\$200) | (\$200) | \$0 |

Effective for sales and purchases made after December 31, 2005, and before December 31, 2008.

EXPLANATION OF THE BILL

Current Law: Local units of government (except school districts) are generally subject to the sales and use tax. Sales of building materials and supplies incorporated into a construction project are normally considered taxable retail sales.

Proposed Law: Materials and supplies used or consumed in and equipment incorporated into the construction of the expansion and renovation of the Carver County Justice Center would be exempt from the sales and use tax.

REVENUE ANALYSIS DETAIL

- Information was received from a Carver County official.
- The project timeline and scope are uncertain. The total project cost could be reduced and the timeline may extend out more than five years. The county currently has \$3,000,000 available to begin the project.
- The total project cost is estimated to be \$16.9 million based on a feasibility study. The project will be completed on land already owned by the county.
- Administrative fees are estimated to be 10% of the total project cost. Purchases that would normally have been subject to sales or use tax, but that will be exempted by this proposal, are estimated to be approximately 50% of the amount after administrative fees (\$7,600,000 of purchases and \$500,000 of sales tax).
- It is assumed that the project will be initiated later this year (fiscal year 2006) and the \$3,000,000 of currently available funds will be spent in fiscal year 2006. Pending more specific information, the preliminary assumption is that the project will be completed within the effective dates of the provision. The fiscal impact, net of the impact of the initial \$3,000,000, is divided evenly between fiscal years 2007 and 2008.

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

Agenda #4

1 A bill for an act

2 relating to local government; exempting certain
3 property in Washington County from condemnation
4 proceedings; designating certain property as a
5 conforming planned unit development for purposes of
6 county zoning controls; providing tax-exempt status
7 for certain real and personal property used for
8 recreational purposes; excluding certain recreational
9 property from the metropolitan regional open space
10 system; prohibiting a county from restricting access
11 to and from certain recreational property; requiring
12 certain duties of the Disabled Veterans Rest Camp in
13 Washington County; amending Minnesota Statutes 2004,
14 sections 272.02, by adding a subdivision; 394.25, by
15 adding a subdivision; 462.357, by adding a
16 subdivision; 473.147, by adding a subdivision.

17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

18 Section 1. Minnesota Statutes 2004, section 272.02, is
19 amended by adding a subdivision to read:

20 Subd. 68. [CERTAIN RECREATIONAL PROPERTY FOR DISABLED
21 VETERANS.] Real and personal property is exempt if it is located
22 in a county in the metropolitan area with a population of less
23 than 500,000, and owned or leased and operated by a nonprofit
24 organization, and primarily used to provide recreational
25 opportunities for disabled veterans and their families.

26 Sec. 2. Minnesota Statutes 2004, section 394.25, is
27 amended by adding a subdivision to read:

28 Subd. 3d. [NONPROFIT RECREATIONAL PROPERTY FOR USE BY
29 DISABLED VETERANS.] Property located in a county in the
30 metropolitan area with a population of less than 500,000, and
31 owned or leased and operated by a nonprofit organization, and

1 primarily used to provide recreational opportunities for
2 disabled veterans and their families is a planned unit
3 development district and a legal conforming use for purposes of
4 zoning controls.

5 Sec. 3. Minnesota Statutes 2004, section 462.357, is
6 amended by adding a subdivision to read:

7 Subd. 1g. [NONPROFIT RECREATIONAL PROPERTY FOR USE BY
8 DISABLED VETERANS.] Property located in a county in the
9 metropolitan area with a population of less than 500,000, and
10 owned or leased and operated by a nonprofit organization, and
11 primarily used to provide recreational opportunities for
12 disabled veterans and their families is a planned unit
13 development district and legal conforming use for purposes of
14 zoning controls.

15 Sec. 4. Minnesota Statutes 2004, section 473.147, is
16 amended by adding a subdivision to read:

17 Subd. 1a. [DISABLED VETERANS REST CAMP EXCLUDED FROM
18 REGIONAL RECREATIONAL OPEN SPACE SYSTEM.] Property occupied by
19 the Disabled Veterans Rest Camp on Big Marine Lake in Washington
20 County is excluded from the regional recreational open space
21 system.

22 Sec. 5. [WASHINGTON COUNTY; EMINENT DOMAIN.]

23 Subdivision 1. [LIMITATION ON CONDEMNATION.] Washington
24 County may not acquire by eminent domain property owned or
25 leased and operated by a nonprofit organization and primarily
26 used to provide recreational opportunities to disabled veterans
27 and their families.

28 Subd. 2. [LOCAL APPROVAL.] This section takes effect the
29 day after the governing body of Washington County complies with
30 Minnesota Statutes, section 645.021, subdivision 3.

31 Sec. 6. [RESTRICTIONS LIMITED.]

32 No county may take any action to encumber or restrict
33 ingress or egress below levels permissible on January 1, 2005,
34 to property located in a county in the metropolitan area with a
35 population of less than 500,000, and owned or leased and
36 operated by a nonprofit organization, and primarily used to

1 provide recreational opportunities to disabled veterans and
2 their families.

3 Sec. 7. [DISABLED VETERANS CAMP REQUIREMENTS.]

4 The Disabled Veterans Rest Camp on Big Marine Lake in
5 Washington County ("The Camp") must develop and promote camp
6 features and amenities for veterans who are disabled or have
7 limited physical capabilities. The Camp, by terms of separate
8 agreements, must offer Washington County the right of first
9 refusal to purchase the rest camp property if a sale is ever
10 contemplated and provide an easement across the main Veterans
11 Rest Camp Road in order to provide a connection of the north and
12 south areas of the park. The Camp shall modify its operating
13 policies and procedures to include provisions for the regular
14 rotation of the use of campsites, cabins, and parking spots for
15 travel trailers, limiting the time that any one veteran can use
16 the cabin and campsites especially when there is a waiting list
17 of veterans with service connected disabilities.

18 Sec. 8. [EFFECTIVE DATES.]

19 Section 1 is effective for assessment year 2005 and
20 thereafter for taxes payable in 2006 and thereafter. Sections 2
21 to 4, 6, and 7, are effective the day following final enactment.

MINNESOTA · REVENUE

PROPERTY TAX Disabled Veterans Rest Camp

April 18, 2005

Department of Revenue
Analysis of S.F. 467 (Bachmann), 2nd Engrossment

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

Fund Impact

| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
|--------------|------------------|------------------|------------------|------------------|
| | | (000's) | | |
| General Fund | \$0 | (Negligible) | (Negligible) | (Negligible) |

Property tax exemption effective for taxes payable in 2006 and thereafter.
The provision related to eminent domain effective upon local approval.
Other provisions effective the day following final enactment.

EXPLANATION OF THE BILL

The bill provides a property tax exemption for property owned or leased and operated by a nonprofit organization which is used to provide recreational opportunities to disabled veterans and their families. The property must be located in a county with a population of less than 500,000 within the seven-county metropolitan area.

The bill also prohibits Washington County from acquiring the property by eminent domain. The camp is a planning unit development district and a legal conforming use for zoning purposes.

REVENUE ANALYSIS DETAIL

- The Disabled Veterans Rest Camp on Big Marine Lake in Washington County is the only property eligible for the property tax exemption.
- The property tax exemption will reduce the local tax base relative to the base under current law and cause a property tax shift to all other property including homesteads. The increased property tax burden on homesteads caused by the exemption will increase state-paid homeowner property tax refunds by less than \$5,000 beginning in FY 2007.

Number of Taxpayers: The Disabled Veterans Rest Camp on Big Marine Lake and property taxpayers in Washington County would be affected.

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

hf0034(sf0467)_2/nrg



1 Senator moves to amend S.F. No. 467 as follows:

2 Pages 1 to 3, delete sections 2 to 8 and insert:

3 "[EFFECTIVE DATE.] This section is effective for taxes
4 levied in 2005, payable in 2006, and thereafter.

5 Sec. 2. [WASHINGTON COUNTY; DISABLED VETERANS REST CAMP.]

6 Subdivision 1. [DEFINITION.] For the purposes of this
7 section, the "camp" means the Disabled Veterans Rest Camp on Big
8 Marine Lake.

9 Subd. 2. [LIMITATION ON CONDEMNATION.] Washington County
10 may not, by eminent domain pursuant to Minnesota Statutes,
11 chapter 117, or other law, acquire property included in the camp.

12 Subd. 3. [ZONING CONTROLS.] The camp is a legal conforming
13 use for purposes of zoning controls. Improvements to the
14 property shall be allowed under the terms of a planned unit
15 development permit.

16 Subd. 4. [REGIONAL RECREATIONAL OPEN SPACE SYSTEM
17 EXCLUSION.] The camp is excluded from the regional recreational
18 open space system, established under Minnesota Statutes, chapter
19 473.

20 Subd. 5. [INGRESS AND EGRESS CONTROLS.] Washington County
21 may not take any action to encumber or restrict ingress or
22 egress to the camp below levels permissible on January 1, 2005.

23 Subd. 6. [CAMP REQUIREMENTS.] The camp must continue to
24 develop and promote camp features and amenities for veterans who
25 are disabled or have limited physical capabilities. The camp,
26 by terms of separate agreements, must offer Washington County
27 the right of first refusal to purchase the rest camp property if
28 a sale is ever contemplated and provide an easement across the
29 main Veterans Rest Camp Road in order to provide a connection of
30 the north and south areas of the park. The camp shall modify
31 its operating policies and procedures to include provisions for
32 the regular rotation of the use of campsites, cabins, and
33 parking spots for travel trailers, limiting the time that any
34 one veteran can use the cabin and campsites, especially when
35 there is a waiting list of veterans with service-connected
36 disabilities.

1 [EFFECTIVE DATE.] This act takes effect the day after the
2 governing body of Washington County complies with Minnesota
3 Statutes, section 645.021, subdivision 3.

4 Section 1, subdivision 4, relates to the system maintained
5 in the counties of Anoka, Carver, Dakota, Hennepin, Ramsey,
6 Scott, and Washington under Minnesota Statutes, chapter 473."

7 Delete the title and insert:

8 "A bill for an act relating to Washington County; providing
9 conditions for the Disabled Veterans Rest Camp on Big Marine
10 Lake."

COMMITTEE REPORT - WITH AMENDMENTS

Committee on TAXES

S.F. No. 467

 Resolution

Re-referred (from another committee)

Amendments:

A-9

Committee recommendation:

 And when so amended the bill do pass.

And when so amended the bill do pass and be placed on the Consent Calendar.

 And when so amended the bill do pass and be re-referred to the Committee on

No recommendation: And when so amended the bill be

 (re-referred to the Committee on _____)

OR (reported to the Senate).

April 19, 2005 (date of committee recommendation)

1 Senator Pogemiller from the Committee on Taxes, to which
2 was re-referred

3 S.F. No. 467: A bill for an act relating to local
4 government; exempting certain property in Washington County from
5 condemnation proceedings; designating certain property as a
6 conforming planned unit development for purposes of county
7 zoning controls; providing tax-exempt status for certain real
8 and personal property used for recreational purposes; excluding
9 certain recreational property from the metropolitan regional
10 open space system; prohibiting a county from restricting access
11 to and from certain recreational property; requiring certain
12 duties of the Disabled Veterans Rest Camp in Washington County;
13 amending Minnesota Statutes 2004, sections 272.02, by adding a
14 subdivision; 394.25, by adding a subdivision; 462.357, by adding
15 a subdivision; 473.147, by adding a subdivision.

16 Reports the same back with the recommendation that the bill
17 be amended as follows:

18 Pages 1 to 3, delete sections 2 to 8 and insert:

19 "[EFFECTIVE DATE.] This section is effective for taxes
20 levied in 2005, payable in 2006, and thereafter.

21 Sec. 2. [WASHINGTON COUNTY; DISABLED VETERANS REST CAMP.]

22 Subdivision 1. [DEFINITION.] For the purposes of this
23 section, the "camp" means the Disabled Veterans Rest Camp on Big
24 Marine Lake.

25 Subd. 2. [LIMITATION ON CONDEMNATION.] Washington County
26 may not, by eminent domain pursuant to Minnesota Statutes,
27 chapter 117, or other law, acquire property included in the camp.

28 Subd. 3. [ZONING CONTROLS.] The camp is a legal conforming
29 use for purposes of zoning controls. Improvements to the
30 property shall be allowed under the terms of a planned unit
31 development permit.

32 Subd. 4. [REGIONAL RECREATIONAL OPEN SPACE SYSTEM
33 EXCLUSION.] The camp is excluded from the regional recreational
34 open space system, established under Minnesota Statutes, chapter
35 473.

36 Subd. 5. [INGRESS AND EGRESS CONTROLS.] Washington County
37 may not take any action to encumber or restrict ingress or
38 egress to the camp below levels permissible on January 1, 2005.

39 Subd. 6. [CAMP REQUIREMENTS.] The camp must continue to
40 develop and promote camp features and amenities for veterans who
41 are disabled or have limited physical capabilities. The camp,
42 by terms of separate agreements, must offer Washington County
43 the right of first refusal to purchase the rest camp property if

1 a sale is ever contemplated and provide an easement across the
2 main Veterans Rest Camp Road in order to provide a connection of
3 the north and south areas of the park. The camp shall modify
4 its operating policies and procedures to include provisions for
5 the regular rotation of the use of campsites, cabins, and
6 parking spots for travel trailers, limiting the time that any
7 one veteran can use the cabin and campsites, especially when
8 there is a waiting list of veterans with service-connected
9 disabilities.

10 [EFFECTIVE DATE.] This section takes effect the day after
11 the governing body of Washington County complies with Minnesota
12 Statutes, section 645.021, subdivision 3.

13 Subdivision 4 relates to the system maintained in the
14 counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and
15 Washington under Minnesota Statutes, chapter 473."

16 Delete the title and insert:

17 "A bill for an act relating to Washington County; providing
18 conditions for the Disabled Veterans Rest Camp on Big Marine
19 Lake; providing a property tax exemption for certain
20 recreational property; amending Minnesota Statutes 2004, section
21 272.02, by adding a subdivision."

22 And when so amended the bill do pass and be placed on the
23 Consent Calendar. Amendments adopted. Report adopted.

24
25 (Committee Chair)

26
27 April 19, 2005.....
28 (Date of Committee recommendation)

Agenda #5

Senator Bachmann introduced--

S.F. No. 1236: Referred to the Committee on Taxes.

A bill for an act

relating to taxation; individual income; providing an income tax checkoff to fund benefits for survivors of law enforcement officers and firefighters and providing for maintenance of peace officer and firefighter memorials; proposing coding for new law in Minnesota Statutes, chapter 290.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. [290.433] [PUBLIC SAFETY OFFICER CHECKOFF.]

*Mem & Survivor
Acct Advice
Council*

Every individual who files an income tax return may designate on their original return that \$1 or more shall be added to the tax or deducted from the refund that would otherwise be payable by or to that individual and paid into a public safety officer memorial and survivor account in the special revenue fund. The commissioner of revenue shall, on the income tax return, notify filers of their right to designate that a portion of their tax or refund shall be paid into the public safety officer memorial and survivor account. The sum of the amounts so designated to be paid shall be credited to the account. The account may be used by the commissioner of public safety to make grants to public safety officer associations that assist in building and preserving state memorial monuments, assist the families of public safety officers killed in the line of duty, award scholarships to surviving family members, and otherwise provide services relating to public safety officers killed in the line of duty. All interest earned on money

1 accrued, gifts to the program, contributions to the program, and
2 reimbursements of expenditures shall be credited to the
3 account. All money in the account is appropriated to the
4 commissioner of public safety for purposes of this section.

5 The state pledges and agrees with all contributors to the
6 account to use the funds contributed solely for the maintenance
7 of public safety officer memorials and for the benefit of
8 survivors of Minnesota public safety officers killed in the line
9 of duty and further agrees that it will not impose additional
10 conditions or restrictions that will limit or otherwise restrict
11 the ability of the commissioner of public safety, in
12 consultation with the public safety officer memorial and
13 survivor account advisory council, to award grants from the
14 available funds in the most efficient and effective manner.

15 The commissioner of public safety must report by January 1,
16 2007, and each year thereafter to the chairs and ranking
17 minority members of the legislative committees and divisions
18 with jurisdiction over criminal justice policy and funding on
19 the number, amounts, and use of grants issued from the account
20 in the previous year.

21 A public safety officer memorial and survivor account
22 advisory council is established to advise the commissioner of
23 public safety on the distribution of grants under this section.
24 The council must consist of eight members, one from each of the
25 following organizations: the Minnesota law enforcement memorial
26 association, the Minnesota police and peace officers
27 association, the Minnesota chiefs of police association, the
28 Minnesota sheriffs association, the Minnesota state fire
29 department association, the Minnesota state fire chiefs
30 association, the Minnesota ambulance association, and the
31 Minnesota emergency medical services association. The council
32 member is the executive director or president of the
33 organization, or that person's designee. Members must serve
34 without compensation. The commissioner must consider the
35 advisory council's recommendations before awarding grants under
36 this section.

1 As used in this section, "killed in the line of duty" and
2 "public safety officer" have the meanings given in section
3 299A.41.

4 [EFFECTIVE DATE.] This section is effective for income tax
5 returns for taxable years beginning after December 31, 2004.

MINNESOTA - REVENUE

INDIVIDUAL INCOME TAX Public Safety Memorial Checkoff

April 18, 2005

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

Department of Revenue
Analysis of H.F. 887 (Vandevveer)/ S.F. 1236 (Bachmann)

| | Fund Impact | | | |
|---|--------------------|------------------|------------------|------------------|
| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
| | (000's) | | | |
| Public Safety Officer Memorial and Survivor Account, Special Revenue Fund | \$280 | \$310 | \$330 | \$360 |

Effective beginning with tax year 2005.

EXPLANATION OF THE BILL

Current Law: A taxpayer-funded nongame wildlife checkoff is on the individual income tax return, property tax refund return, and corporate franchise tax return.

Proposed Law: This bill would establish a new taxpayer-funded checkoff on the individual income tax form allowing the taxpayer to designate \$1 or more to be added to the tax or deducted from the refund to be paid into a public safety officer memorial and survivor account.

REVENUE ANALYSIS DETAIL

- The current nongame wildlife checkoff is used on about 3% of income tax returns with an average of \$14.48 in tax year 2003 for a total of \$1.1 million from approximately 74,000 returns.
- It will be assumed a new credit will not match that level for several years even though it might appeal to a different segment of the taxpaying public.
- It is estimated to be used on 27,000 returns the first year at an average of \$10.50 for a total designated revenue amount of \$284,000. Growth is estimated at 8% annually.

Number of Taxpayers: About 27,000 returns in the first year.

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

hf0887(sf1236)_1/gt

Handout #1



April 18, 2005

Senator Michele M. Bachmann
Room 141
100 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155-1206

Dear Senator Bachmann,

I am writing to show my support for Senate File Number 1236 and encourage its passage.

Two of the statewide associations I belong to, the Minnesota State Fire Department Association (I am a member of the Board of Directors) and the Minnesota State Fire Chiefs Association where I am the past president, have advocated for this legislation. Both associations have worked with law enforcement, and other emergency responder organizations in support of the bill.

Due to a prior commitment I cannot make a commitment to attend tomorrow's hearing. I thank you for sponsoring this legislation in support of our efforts to recognize and fund benefits for survivors of law enforcement and firefighting personnel.

The ability to use these funds for the maintenance of the peace officer, and future firefighter memorial, on the State Capitol Mall will insure that those who gave the ultimate sacrifice are properly honored.

Respectfully,

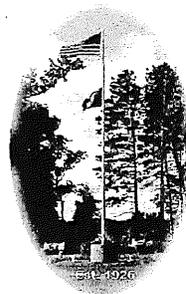
Timothy E. Farmer
Coon Rapids Fire Chief

Disabled Veterans Rest Camp **Mission Statement**

Administer and furnish relief and welfare services as well as to provide certain recreational facilities to men and women who have served or are presently serving in the Armed Forces of the United States, and to the immediate families of said men and women as defined under current Veterans Administration guidelines, with priority given to disabled Veterans, Veterans in good standing, active duty Veterans, and the un-remarried widows or widowers of deceased Veterans, in that order.

Rest and Recreation parks for Veterans Owned by Veterans

- Big Island on Lake Minnetonka
 - Closed , in process of selling land
- Disabled Veterans Rest Camp
 - Priority service to Veterans with disabilities
 - Open to all Veterans, Families, and guests
- Veterans on the Lake
 - 255 miles north of the cities



Primary Supporters of the DVRC

- Disabled American Veterans
- Veterans of Foreign Wars
- American Legion



Community organizations that use the DVRC routinely

- **Minnesota Assistance Council for Veterans**
- **Minnesota Veterans Hospital**
- **Minnesota Veterans Homes**
- **Military Reserve and Guard Units**
- **Boy Scouts “Eagle Projects”**
- **Point Man Ministries**

Reasons for Realignment and Zoning

- **Security from condemnation and eminent domain**
- **Development of existing property**
 - **Obtain permits to achieve ADA standards**
- **Ability to obtain loans and Grants**

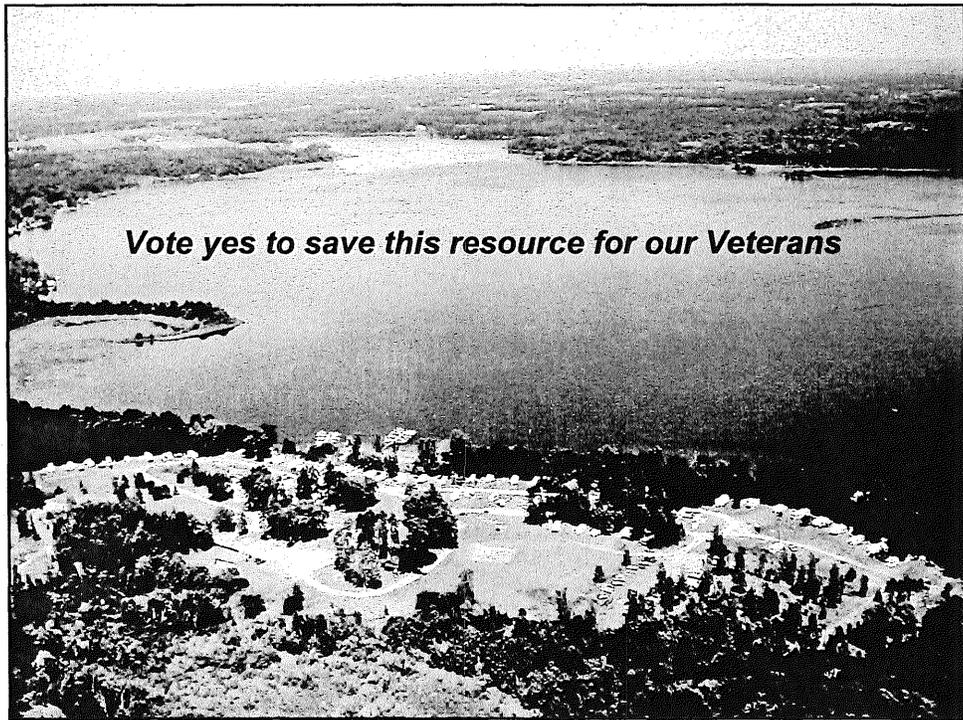
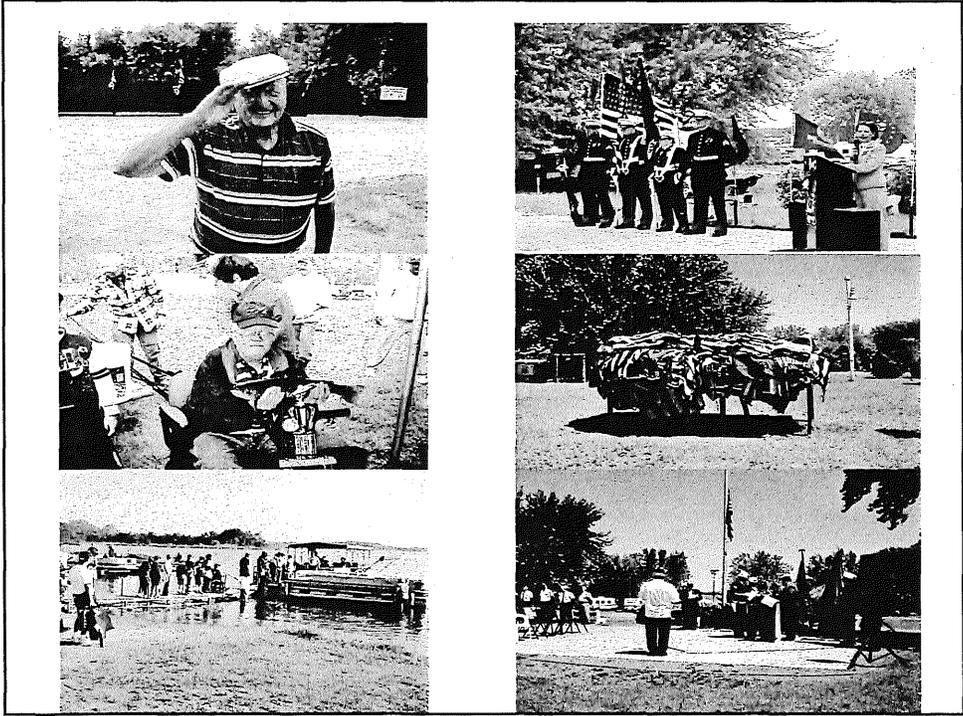


DVRC expansion

- **Ten Year plan**
 - **Build new ADA shower and storm shelter**
 - **Develop the back 39 acres**
 - **Add new trailer sites**
 - **Add new cabins**
 - **Increase tenting options**
 - **Remodel existing cabins to ADA standards**
 - **Build pavilions for social events out of the weather**

Reasons to Preserve the Camp for Veterans Only

- **Numbers of veterans using the camp has increased by 20 % per year since 2000**
- **Number of Veterans returning with Service connected disabilities grows daily**
- **Vets with disabilities used to be primarily from active duty, now the Reserves and Guard members are the primary affected Veterans**





**U.S. DEPARTMENT OF
VETERANS AFFAIRS**

Edmund N. Erdos
Field Examiner
St. Paul VA Regional Office

Fiduciary Unit (21F)
Federal Bldg. 1 Federal Dr.
Ft. Snelling
St. Paul, MN 55111

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Edmund N. Erdos III



7715 – 216th Avenue NE
Wyoming, MN 55092

Phone: (651) 408-2287 E-Mail: EErdos@aol.com

*Life member DAV; member American Legion (Forest Lake #225); life member NCOA; member AmVets;
member Marine Corps Association and League; member Veterans of Foreign Wars (Forest Lake #4210); Metro
Marines;*

*Member of the Minnesota Stand Down Board of Directors
DAV (Department) Liaison Rep – Minnesota Veterans Home Board*

February 15, 2005

Ray Vandevveer (R) 52A
529 State Office Building
100 Rev. Dr. Martin Luther King Jr. Blvd.
Saint Paul, Minnesota 55155

RE: Preservation of the Disabled Veterans Rest Camp on Big Marine Lake in Washington
County

Dear Representative Vandevveer:

I write to you in an honest and faithful effort to seek your continued support on the bills you and your constituents have recently authored and introduced regarding the preservation of the Disabled Veterans Rest Camp under H.F. 34 and S.F. 467. Unfortunately, this camp has been under constant scrutiny and political debate by local county officials since about 1987 along with their efforts to acquire this camp for the Big Marine Park Reserve.

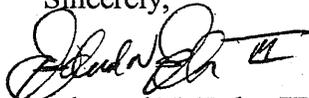
The manner and way in which our local county officials have recently subjected this camp to by way of a barrage of “political punches” has given our veterans a black eye they don’t deserve. The gesture in and of itself displays a sense of greed and unfairness to the very veteran that wore a uniform in one of our uniformed services to defend the very freedoms we have all too often taken for granted. Sadly enough, some of the very officials involved are veterans themselves. This is not the way we should treat our veterans and this is not the way we attempt to force a perceived hostile takeover of a non-profit resort camp that has been and continues to serve as the ultimate retreat for our veterans since 1926.

You have always supported our veterans and their causes and it is for this reason I hope you continue for the push to preserve this camp for the very purpose it was intended for. I graciously commend you and your staff for your efforts in supporting our veterans and their causes.

These men and women will always have a special place in our hearts and all of us know they made an exceptional sacrifice to protect our freedom and our way of life. Why must this be taken away from them? It is only fitting; appropriate, and proper that we recognize them for this very sacrifice by helping to sustain and maintain a place of respite and retreat which provides them with peace and tranquility. I am very certain you feel as I do. I sincerely thank you for your understanding and time, but more importantly, thank you for your continued support of our troops and veterans. Your tireless and dedicated efforts in supporting our veterans are truly noticeable and highly commendable.

In closing, I have enclosed an article I wrote in 2001 regarding this very same issue. If you find the time, the contents of this article is very fitting to this very issue and it represents my personal feeling, as I'm sure it also represents the feelings of many of our veterans. Thank you again for your support.

Sincerely,

A handwritten signature in black ink, appearing to read "Edmund N. Erdos III", with a stylized flourish at the end.

Edmund N. Erdos III

Enclosure

ENE:ene

Keep Veteran's Rest Camp as it is

EDMUND ERDOS
GUEST COLUMNIST

I recently read an article on the Veteran's Rest Camp and their fight to keep the camp. I wholeheartedly understand their concerns as I am a past member of the board of directors (Disabled American Veterans Representative - 1995) and former manager (1995 - 2000). Furthermore, I am in total agreement with the Camp's decision to turn down any attempt or offer by the county to acquire land for their county park.

Since its inception in 1926, this camp has established a long history and reputation for providing the ultimate retreat for those of us who served this grateful nation of ours. The camp is not only a retreat for those who have served; it is also a camp that provides healing and therapy to the many who continue to suffer from the horrific memories of war.

Our government, from the federal level right down to the smallest unit of government, must understand that they have an obligation to care for its veterans. That includes preserving the rights and benefits they so rightfully deserve for service to their country.

I am a 60-percent disabled Marine Corps veteran of almost 14 years active service (1979-1993), and during my tenure as manager of the camp, I have fought tooth and nail to ensure its preservation and I made sure that everyone and their uncle heard and knew about it.

The camp is one of three nonprofit camps within the state of Minnesota, dedicated to providing low-cost recreation and atmosphere consisting of peace and tranquility to our veterans, with priority given to our disabled veterans. It may not be much to others (like some of our local gov-

ernment officials), but to some of our veterans, it's all they have.

I would only hope that those government officials who are veterans, become well read on this opinion as it concerns the very men and women they served with. I would also hope that our non-veteran government officials understand the full scope and intent of this opinion, but more importantly, to understand that the concern is very true and genuine.

Although today I do not manage the camp, I have built a lasting friendship with everyone who resides at the camp. Veterans develop a unique sense of camaraderie and have a special bond between and amongst each other that is different from the rest of us. Why reduce or take away what they have or so rightfully deserve?

Veteran's issues have always been the subject of some type of political debate or controversy in our government. Honestly, there should never be any compromise or debate when it comes to our veterans. I've defended God, Country and Corps for almost 14 years of my life.

I am still serving America with my memberships in the Disabled American Veterans, Veterans of Foreign Wars, and the American Legion, to name just a few. I give of myself back to the community, but more importantly, I give of myself to my brothers and sisters who wore a uniform to protect our freedom and way of life.

Sacrifices, we gave many. Must we sacrifice anymore?

Why am I so strong on veteran's issues? I am also in my fourth year as a very active board member to the Minnesota standout program, a program dedicated to helping our homeless and needy veterans. We always hear about the plight of homelessness in our country. However, did you know

that out of all the homeless people in America, approximately 250,000 are veterans? It's very sad, but true.

Some of you may have recently read and heard in the media about Minnesota StandDown. It is a program that is very near and dear to my heart and it is one that is dedicated to giving our veterans a helping hand so that they may live productive and fruitful lives. Every year, the 3½-day program is conducted on the U of M (West Campus) and assists over 1000 veterans and dependents with food, clothing, shelter and various other quality of life issues.

We (StandDown) set up a mini-city of tents on a ball field directly across from the Law Building of the U of M (West Campus). During this short time, veterans with needs and issues get to visit over 65 tents that provide various services, whether it be from federal, state or local government, or from a nonprofit agency or organization. It points them in the right direction.

To put this in perspective with my opinion, like StandDown, the Veteran's Rest Camp is a nonprofit organization that has been operating since 1926 to provide a service to our veterans. They've been there for over 75 years providing this service. Like everything else our veterans fought for, it should not be compromised for any reason.

As great as this country is, we should not have any homelessness, especially within the veteran community. More importantly, we should not take away or reduce their benefits. They have earned their right to seek and keep the benefits they have. Remember, without veterans "there is no USA!"

WRITER EDMUND N. ERDOS LIVES IN WYOMING.



MACV Minnesota Assistance Council for Veterans

Serving Veterans Experiencing Homelessness Throughout Minnesota

"The Price of Freedom"
© Brodin Studios, Inc.

February 16, 2005

Senate File # 467 ----1.1 to 1.23 posted on 1/20/2005
House File # 34-----1.1 to 1.23 posted on 1/6/2005

Dear Senator Bachman

Minnesota Assistance Council for Veterans is a 501-c-3 nonprofit whose mission is stated at the bottom of this letter. We work with veterans in Minnesota who are experiencing homelessness.

This work requires many varied resources for us to complete our mission. Healthcare, housing, employment, continuing mental health and sober support systems as well as developing new leisure time activities and recreational opportunities for the veterans we serve.

It requires a lot of different organizations that understands the veterans needs as well as our organizations mission to have successful outcomes for this population.

The Disabled Veterans Rest Camp on Big Marine Lake is one of these organizations that enhance our productivity. We have used the camp in varied and uncomplicated ways to complete our mission. We have used them to house veterans on short-term notice until we can get them into our program. We have held annual clean up and set-up for docks and grounds by having our participants volunteer for this. Volunteering is one of our ways we promote our veterans to give back to the community. For the past two years and this coming year we have used the camp to host our charity bass tournament which has been an excellent choice for us and the participants. Recreational opportunities that we can afford are sometimes hard to come by and at the camp we are always welcome and accommodated which we deeply appreciate. It would be a great loss and shame for this camp to come under the direction of the "Big Marine Park Reserve".

We ask that you champion the legislature to exclude the Disabled Veterans Rest Camp from Big Marine Park Reserve as stated in the above noted House and Senate files.

Sincerely,

Jimmie L. Coulthard
President/CEO

OUR MISSION IS: To provide/coordinate preventive, transitional and permanent housing and supportive services for veterans who are experiencing homelessness or who are in danger of becoming homeless and who are motivated towards positive change.

VAMC Building 47 One Veterans Drive Minneapolis, MN.55417 tel.612.726.9375 fax.612.726.1138
macv@citilink.com www.mac-v.org

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**American Legion Post 39
2678 7th Street East
North Saint Paul, MN 55109**

**A RESOLUTION TO SUPPORT THE
DISABLED VETERANS REST CAMP OF MINNESOTA**

WHEREAS, The Disabled Veterans Rest Camp has provided a place for rest and relaxation to Minnesota's Veterans since 1926; and

WHEREAS, the Camp is facing liquidation by members of the Washington County Board of Commissioners; and

WHEREAS, the camp is the last facility of it's type in the Great State of Minnesota dedicated solely to veterans, their families, and un-remarried widows of veterans; and

WHEREAS, it is in the best interests of the military veterans, their un-remarried widows, and their families to keep the camp open and operational now and in the future; now, therefore, be it

RESOLVED, by Post No. 39, The American Legion Department of Minnesota, in Regular Meeting assembled in North Saint Paul, Minnesota, February 10, 2005, that the American Legion Department of Minnesota strongly support the continued operation of the Disabled Veterans Rest Camp located on Big Marine Lake, and exercise any and all efforts as Legionnaires and citizens do accomplish this goal.

**THOMAS TROST
Commander**

**MARVIN OSTRUM
Adjutant**

30

LEGISLATIVE COMMITTEE RESOLUTION NO. 2**SUBJECT: VETS CAMPGROUNDS AT BIG MARINE, WASHINGTON COUNTY**

WHEREAS: The 69 acre, Vets Campgrounds at Big Marine, Washington County, was established after WWI for the sole benefit of veterans and dependents; and

WHEREAS: Veterans from all over the state of Minnesota and other states do enjoy and use the existing campground and other facilities, including fishing and riding on their own, handicapped pontoon boat, especially equipped for wheel chair access and other handicaps; and

WHEREAS: Veterans who might otherwise be living in the street or other shelters have found refuge in these facilities for camping, trailers and cabins, some for many years; and

WHEREAS: This hallowed campground is supported by donations from all veteran organizations at no cost to taxpayers; and

WHEREAS: This recreational camp is needed by all veterans, those brave women and men who gave all their efforts to defend the freedom of all citizens of our great county; and

WHEREAS: Washington County Parks Commission has been purchasing other lands to make another county park; and

WHEREAS: Washington County Board of Commissioners has already acquired 612 acres and has plans to acquire more in the next five years, which would include all or part of this same Vets Camp; and

WHEREAS: The Vets Camp provides a service for Veterans and their dependents and changing or selling this camp to make a county park would disrupt the good services to the veterans who earned the right to have this wonderful facility; and

WHEREAS: Many AFL-CIO Brothers and Sisters are veterans and can enjoy this great camp; now, therefore be it

RESOLVED: That the 44th Constitutional Convention of the Minnesota AFL-CIO go on record to maintain the financial independence of this Vets Camp in Washington County and to support any and all legislation to keep the camp operated by the veterans and their dependents; and, be it further

RESOLVED: That the Minnesota AFL-CIO oppose any and all attempts to force or coerce the camp to compromise their independence in any way.



Disabled American Veterans

Chapter #2

1133 Rankin Street

St. Paul, MN 55116-3141

February 16, 2005

Representative Ray Vandever (R) 52A

529 State Office Building

100 Rev. Dr. Martin Luther King Jr. Blvd.

Saint Paul, Minnesota 55155

RE: Preservation of the Disabled Veterans Rest Camp on Big Marine Lake in
Washington County

Dear Representative Vandever:

We write to you on behalf of the Disabled American Veterans (a congressionally chartered veterans organization), representing all of our members throughout the state of Minnesota in an effort to seek your continued support on the bills you and your constituents have recently authored, introduced, and wholeheartedly support regarding the preservation of the Disabled Veterans Rest Camp on Big Marine Lake under H.F. 34 and S.F. 467 in its original state.

Our Department Headquarters introduced and unanimously approved a resolution (copy attached) on the subject matter at our 2004 spring convention in Willmar, which was subsequently forwarded to our National Headquarters for their approval and concurrence. Having received unanimous approval at all echelons of this organization, we are submitting this resolution to you to show that we continue to support the preservation of this camp in its entirety, and we support the original concept of having this camp operate as a bona fide non-profit resort camp dedicated to our troops and veterans. The camp is now operated as a non-profit corporation governed by a Board of Directors consisting of members from our various veterans' organizations. It is our sincere hope that this camp will be able to continuously operate in this manner without any interference from county officials or other third parties, all of who have already threatened to acquire this land through eminent domain or other means for purposes of creating the Big Marine Park Reserve.

This Chapter of the Disabled American Veterans originally started this camp back in 1926 as a camp for our injured and ill veterans who returned home after the war to recover and recuperate. To this day, the camp has operated in relatively the same sense

in that it now provides a place of peace and tranquility for our veterans, with priority given to our disabled veterans.

We are continuously fighting on a daily basis to preserve our rights and benefits that we feel we rightfully deserve for our service to this great country of ours. We find it difficult to even preserve our own dignity and pride because of various governmental actions and decisions at all levels of government that have historically shown various levels of reductions or depletions in our benefits. Especially those who are veterans themselves, our benefits and rights should never be compromised at any level of government.

We want to sincerely express our sincerest appreciation and gratitude for your tireless devotion to our veterans and their causes. We know that you, your staff, and several of your constituents have dedicated an enormous amount of time to ensure our veterans and troops are looked after. It is your dedication and devotion to our veterans' causes that sets you aside from the rest and we thank you. Please ensure you pass our thanks and appreciation to Representatives Mike Charron and Karen Klinzing and to Senators Michelle Bachman and Chuck Wiger.

Sincerely,



Charlie Makidon, Commander



Edmund N. Erdos, Adjutant

Enclosure

ENE:ene

Disabled American Veterans

Chapter #2

1133 Rankin Street

St. Paul, MN 55116-3141



April 5, 2004

Disabled American Veterans
Department of Minnesota, Incorporated
State Veterans Service Building
St. Paul, Minnesota 55155

WHEREAS, the Veterans Rest Camp located on Big Marine Lake in northern Washington County in the State of Minnesota, was originally founded by the Disabled American Veterans of the City of St. Paul in 1926.

WHEREAS, that since its inception, this camp has established a very long history and reputation for providing the ultimate retreat for those who donned a uniform and served and/or fought for this grateful nation of ours.

WHEREAS, this camp is one of three non-profit camps of this type in this state, dedicated to providing low-cost recreation in addition to an atmosphere consisting of peace and tranquility, with priority given to our disabled veterans, many of which consider this camp their refuge, their place of healing, their chance to recover and recuperate, and perhaps someday, justify their honor and courage for having defended this nation of ours and the very freedoms we so often take for granted today.

WHEREAS, veterans from all over the state of Minnesota and from all over this country, do enjoy and have continued to enjoy the use of this facility for their recreational needs and this

facility, in cooperation with various veterans organizations, has provided a place of recreation for *all* veterans and their dependents, and more specifically, our disabled veterans, by giving them a place to fish and camp and otherwise enjoy the serenity of the outdoors, a priceless commodity for many.

WHEREAS, the revenues that support this hallowed campground are generated from its operation and donations from all veterans organizations, businesses and individuals, with absolutely no costs being borne by the taxpayer. This recreational camp is needed by all veterans - the very brave men and women who gave all their efforts, blood, sweat and tears, and some, even the ultimate sacrifice, to defend the freedom of all citizens of this country, and throughout the world.

WHEREAS, the very land this camp encompasses, has for many years been the subject of constant political debate and scrutiny by our local government officials, but more specifically, the numerous attempts of the Washington County Parks Commission and members of the Washington County Board of Commissioners, to negotiate acquisition of this land and to make it a part of the Big Marine Park Reserve. That the Veterans Rest Camp provides an invaluable service to our veterans and their dependents and any attempts to acquire this land for purposes of creating this park reserve, would grossly disrupt the services this camp provides to this elite group of citizens, who so graciously earned the right to keep and sustain this facility for their very own use and pleasure and at no time should the very existence of this camp ever be compromised for any reason.

WHEREAS, our government, from the federal level, right down to the smallest unit of local government, must understand that they have a duty and obligation to care for its veterans,

which includes preserving and sustaining the very rights and benefits they have so rightfully earned and deserve for service to this country.

THEREFORE, BE IT RESOLVED that Chapter #2 of the Disabled American Veterans (DAV) in the City of St. Paul in the state of Minnesota, opposes any and all attempts by the County of Washington to negotiate or compromise the acquisition of any part of the land, whether in whole or in part, for purposes of creating the Big Marine Park Reserve. That Chapter #2 requests to officially have it entered on record that it also supports the creation and adoption of future state legislation to be enacted for purposes of sustaining and maintaining this very camp for use by our veterans and their dependents and that this camp continue to operate under the scope and premise it was originally intended for since its inception, and that they continue to be allowed to operate independently as a non-profit organization pursuant to Section 501(c)(3) of the Internal Revenue Code.

Respectfully submitted,

Peter Buie, Chapter #2 Commander

Edmund Erdos, Chapter #2 Adjutant

ENE:ene

GENERATIONS OF VALOR



Pearl Harbor survivor Houston James of Dallas embraced Marine Staff Sgt. Mark Graunke Jr. during a Veterans Day commemoration in Dallas yesterday. Graunke lost a hand, a leg and an eye when he defused a bomb in Iraq last year. This week's images of U.S. troops in combat in Fallujah deepened the day's significance for many who attended tributes held in San Diego and across the nation. *Associated Press*

Bob Huber went to Post Everlasting. Bob was a dedicated Legionnaire and a great leader. He will be missed by us all. Our deepest sympathy to Betty and his family.

Many of you read the note in the last Legionnaire about Amby Koll. Amby is in the Ottertail Nursing home. I'm sure Lois would appreciate cards or phone calls. She's going through a tough time. Our thoughts and prayers are with Amby and Lois.

Hats off to your Membership Director Harry and all the membership team. We continue to meet and pass every

Mail Call

Iraqi Elections

To the Editor:

January 2005 marks a significant milestone: Iraqis elections. The importance of this event is captured with a reported election sign in a Baghdad slum which states, "Your vote is more precious than gold." The goal providing the Iraqis the opportunity to live in a democratic society is a win-win for all. Not only does it minimize terrorist threats to the U.S. and the world, it is the essence of stabilizing the crucial Middle East.

The election is significant for another important reason as well. Our gallant soldiers are in a strange culture fighting not for land or domination but to free the Iraqis from a brutal way of life. These young men and women have stepped forward to provide millions of people in a far away land the opportunity to live in peace and freedom. They carry on in the American tradition as their fellow comrades of past have in other far away places such as Vietnam, Korea, and the countries of the World Wars without regard for their own personal safety. As before, the military will do their best to ensure that the election happens and will ensure that the new government and other democratic institutions are established. In addition, many efforts to improve the economy, building agricultural and industrial infrastructure stand in contrast to the insurgents' goals of destruction. Our troops understand that freedom carries a heavy price, and they deserve our utmost gratitude as they risk their own futures and well-being in service to humanity.

Perhaps the justifications are not as we wish, and history will judge whether the results in Iraq are more like World War II or Vietnam. The Iraqi people face many challenges in 2005. Nevertheless, the positive aspect is that the U.S. military is there by their side-shoulder-to-shoulder fighting for a mission greater than just an election: Self-determination. To all who serve in the name of freedom and democracy - I salute you!

Chuck Chadwick
Post 21
Moorhead

Big Marine Takeover

To the Editor:

An article appeared in the South Washington County Bulletin regarding the attempted takeover of the historic (established in 1926) Disabled Veterans Rest Camp on Big Marine Lake by the Washington County Board, evidently for use as a public park (otherwise why attempt to take it away from the vets?)

The camp Board of Directors would like to expand facilities in order to serve even more vets. But, in their scheme to pressure veterans into selling out to the county, the County Board refuses to issue the necessary building and improvement permits. Further, the County Board is threatening to just take the camp, using its power of Eminent Domain, as it did last summer with the private boating operation just South of the camp.

Public Relations "Enhancing the image of the American Legion Family" within our state. Remember, gambling funds cannot be used for this project. It must come from post funds. We used to do everything without gaming funds. Please help if you can. I really believe this project will be helpful in our membership process. Too many times I've been asked what is The American Legion? We must do a better job of telling our story. Who we are...Where we come from...What we do... Until next month, Believe and Succeed.

March Legionnaire, 2005

The County Board claims that the Rest Camp is restricted to only a few veterans. This is patently false. While improvement might be made regarding eligibility for and time limits on mobile home sites, as the Rest Camp website <http://www.vetscampmn.org/> specifies and any visitor knows, the only qualification required to occupy facilities is ownership of honorable military discharge papers or active veteran papers. These are determinations properly made by veterans themselves, not by politicians seeking to name a park after themselves.

Bill Pulkrabek and Dick Stafford are among the most outspoken County Board members. Their arrogance is breath-taking. It out-chutzpas chutzpa. I am reminded of Kipling's poem, "Tommy," satirizing the British disdain of soldiers except during wartime. But the Rest Camp dispute is worse. These County Board members disdain veterans even during wartime. It appears the time is ripe to let the Washington County Board know how many residents support our veterans.

Senator Michelle Bachman, Representative Ray Vandevor and several other legislators have authored a bill to allow veterans to retain their long-time ownership. All veterans owe them deep appreciation.

Richard Doyle
Forest Lake

Swartz Honor

To the Editor:

I would like to inform you of the honor bestowed on my husband Ken Swartz by the city of Bloomington, Minnesota. The members of the Bloomington Park Board dedicated a lighted baseball field in Ken's name in recognition of his contributions to baseball in Bloomington.

Ken is a Past Commander of Earl C. Hill Post 550 and served as Athletic Officer for many years, as well as being 10th District Baseball Director for six years. Those six years included an American Legion World Series Championship for Edina, Minnesota in 1964. During his tenure as Post Athletic Officer, he supported three Bloomington American Legion Baseball Teams, raised money for their uniforms, and established \$1,000.00 educational scholarships (one for each Legion Team) to be given to the most outstanding players.

Because he played Class A Baseball (after Legion Baseball) in his youth, he started a Class A Town Team in 1984 called the Bloomington Bulldogs. He wanted to provide young men with the chance to play baseball after they were no longer eligible for American Legion Baseball. He remembered the thrill he got when his Excelsior Class A Team won the Minnesota State Class A Championship in 1949.

The Bloomington Bulldogs celebrated their 20th anniversary this year, so now Ken has his own Baseball Team and his "Field of Dreams."

Elaine F. Swartz
Phoenix

March is the mo
birthday, put a artic
community know y
community service

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I would like to
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"A Legionnaire
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eternal peace, and
heard, nor The bay

Amen

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COMMITTEE REPORT - WITH AMENDMENTS

Committee on TAXES

S.F. No. 1230

Resolution

Re-referred (from another committee)

Amendments:

- ① p 2 line 16 delete "2004" insert "2007"
- ② p 1 line 9 delete "checkoff" insert "Memorial and Survivor account Advisory Council"
- ③ p 1 delete lines 10 - 26
- ④ p 2 delete lines 1 - 20
- ⑤ p 2 line 23 delete "under this section"
- ⑥ p 2 line 36 delete "under this section"
- ⑦ p 3 delete lines 1-5.

Committee recommendation:

And when so amended the bill do pass.

And when so amended the bill do pass and be placed on the Consent Calendar.

And when so amended the bill do pass and be re-referred to the Committee on

STATE & LOCAL GOVT OP

No recommendation: And when so amended the bill be

(re-referred to the Committee on _____)

OR (reported to the Senate).

April 19, 2005 (date of committee recommendation)

1 Senator Pogemiller from the Committee on Taxes, to which
2 was referred

3 S.F. No. 1236: A bill for an act relating to taxation;
4 individual income; providing an income tax checkoff to fund
5 benefits for survivors of law enforcement officers and
6 firefighters and providing for maintenance of peace officer and
7 firefighter memorials; proposing coding for new law in Minnesota
8 Statutes, chapter 290.

9 Reports the same back with the recommendation that the bill
10 be amended as follows:

11 Page 1, line 9, delete "[290.433]" and delete "CHECKOFF"
12 and insert "MEMORIAL AND SURVIVOR ACCOUNT ADVISORY COUNCIL"

13 Page 1, delete lines 10 to 26

14 Page 2, delete lines 1 to 20

15 Page 2, line 23, delete "under this section" and insert
16 "for the maintenance of public safety officer memorials and for
17 the benefit of survivors of Minnesota public safety officers
18 killed in the line of duty"

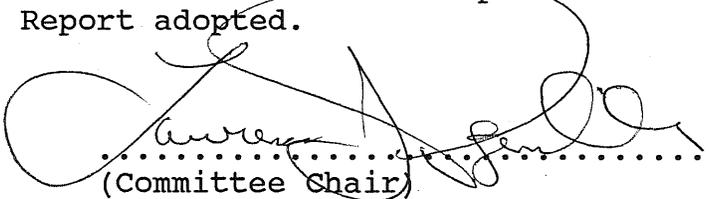
19 Page 2, lines 35 and 36, delete "under this section"

20 Page 3, delete lines 1 to 5

21 Delete the title and insert:

22 "A bill for an act relating to public safety; creating a
23 public safety officer memorial and survivor account advisory
24 council."

25 And when so amended the bill do pass and be re-referred to
26 the Committee on State and Local Government Operations.
27 Amendments adopted. Report adopted.

28
29 
30
31 (Committee Chair)

32 April 19, 2005.....
33 (Date of Committee recommendation)

Agenda #6

Senators Dille, Belanger and Betzold introduced--
S.F. No. 946: Referred to the Committee on Taxes.

1 A bill for an act

2 relating to taxation; individual income; providing an
3 income tax checkoff to fund grants to members of the
4 National Guard and reserves who have incurred
5 financial need as the result of being ordered to
6 federal active service since 9/11; authorizing
7 administration by the adjutant general; appropriating
8 money; amending Minnesota Statutes 2004, section
9 190.09, subdivision 2; proposing coding for new law in
10 Minnesota Statutes, chapter 290.

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

12 Section 1. Minnesota Statutes 2004, section 190.09,
13 subdivision 2, is amended to read:

14 Subd. 2. [MISSION; EFFICIENCY.] It is part of the
15 department's mission that within the department's resources the
16 adjutant general shall endeavor to:

17 (1) prevent the waste or unnecessary spending of public
18 money;

19 (2) use innovative fiscal and human resource practices to
20 manage the state's resources and operate the department as
21 efficiently as possible;

22 (3) coordinate the department's activities wherever
23 appropriate with the activities of other governmental agencies;

24 (4) use technology where appropriate to increase agency
25 productivity, improve customer service, increase public access
26 to information about government, and increase public
27 participation in the business of government;

28 (5) utilize constructive and cooperative labor-management

1 practices to the extent otherwise required by chapters 43A and
2 179A;

3 (6) report to the legislature on the performance of agency
4 operations and the accomplishment of agency goals in the
5 agency's biennial budget according to section 16A.10,
6 subdivision 1; and

7 (7) recommend to the legislature appropriate changes in law
8 necessary to carry out the mission and improve the performance
9 of the department; and

10 (8) administer checkoff funds as provided in section
11 290.433.

12 [EFFECTIVE DATE.] This section is effective for taxable
13 years beginning after December 31, 2004.

14 Sec. 2. [290.433] [NATIONAL GUARD AND RESERVES CHECKOFF.]

15 Subdivision 1. [CHECKOFF ESTABLISHED.] Every individual
16 who files an income tax return may designate on their original
17 return that \$1 or more shall be added to the tax or deducted
18 from the refund that would otherwise be payable by or to that
19 individual and paid into a Minnesota military families relief
20 account established in the special revenue fund. The
21 commissioner of revenue shall, on the income tax return, notify
22 filers of their right to designate that a portion of their tax
23 or refund shall be paid into the Minnesota military families
24 relief account. Amounts so designated to be paid shall be
25 credited to the account as returns are processed, in as timely a
26 manner as practical. All interest earned on money accrued,
27 gifts to the program, contributions to the program, and
28 reimbursements of expenditures shall be credited to the
29 account. All money in the account is appropriated to the
30 adjutant general of the Department of Military Affairs for the
31 purpose of making grants as specified in subdivision 2.

32 Subd. 2. [GRANTS.] (a) The adjutant general is authorized
33 to expend any money appropriated from the Minnesota military
34 families relief account in the special revenue fund for the
35 purpose of making grants

36 (1) directly to eligible individuals, or

1 ~~(2) to one or more eligible foundations for the purpose of~~
2 ~~making grants to eligible individuals, as provided in this~~
3 ~~section.~~

4 (b) The term, "eligible individual" includes any Minnesota
5 resident who is:

6 (1) a member of the Minnesota National Guard or other
7 United States armed forces reserves who has been ordered to
8 federal active service since September 11, 2001, and has a
9 financial need as a result of that service;

10 (2) the spouse or dependent child of a person described in
11 clause (1); or

12 (3) the surviving spouse or surviving dependent child of a
13 person described in clause (1).

*(To be an eligible individual
a person described in clause
2/3/4 must
be a MN
resident)* NIA

14 (c) The term "eligible foundation" includes any
15 organization that:

16 (1) is a tax-exempt organization under section 501(c)(3) of
17 the Internal Revenue Code;

18 (2) has articles of incorporation under chapter 317A
19 specifying the purpose of the organization as including the
20 provision of financial assistance to members of the Minnesota
21 National Guard and other United States armed forces reserves and
22 their families and survivors; and

23 (3) agrees in writing to distribute any grant money
24 received from the adjutant general under this section to
25 eligible individuals as defined in this section and in
26 accordance with any written policies and rules the adjutant
27 general may impose as conditions of the grant to the foundation.

28 (d) The maximum grant awarded to an eligible individual in
29 a calendar year with funds from the Minnesota military families
30 relief account, either through an eligible institution or
31 directly from the adjutant general, may not exceed \$2,000.

32 (e) The state pledges and agrees with all contributors to
33 the account to use the contributed funds solely for the purpose
34 of providing assistance to eligible individuals.

35 (f) The state further agrees that it will not impose
36 additional conditions or restrictions that will limit or

1 otherwise restrict the ability of the adjutant general to award
2 grants under this section.

3 (g) For purposes of this section, the term "federal active
4 service" has the meaning given in section 190.05, subdivision
5 5c, but excludes service performed exclusively for purposes of:

6 (1) basic combat training, advanced individual training,
7 annual training, and periodic inactive duty training;

8 (2) special training periodically made available to reserve
9 members; and

10 (3) service performed in accordance with section 190.08,
11 subdivision 3.

12 Subd. 3. [ANNUAL REPORT.] The adjutant general must report
13 by February 1, 2007, and each year thereafter, to the chairs and
14 ranking minority members of the legislative committees and
15 divisions with jurisdiction over military and veterans' affairs
16 on the number, amounts, and use of grants issued from the
17 Minnesota military families relief account in the previous year.

18 Subd. 4. [EXCEPTION FROM RULEMAKING.] Actions of the
19 adjutant general under this section are not rules under the
20 Administrative Procedure Act.

21 [EFFECTIVE DATE.] This section is effective for income tax
22 returns for taxable years beginning after December 31, 2004. *keep & before Jan 1, 2007*

23 Sec. 3. [INCOME TAX FORM.]

24 In revising the individual income tax form M-1 to include
25 the checkoff in section 2, the commissioner must transfer the
26 least used additions and subtractions from form M-1 to form M-1M
27 as necessary so that form M-1 does not exceed two pages in
28 length.

29 [EFFECTIVE DATE.] This section is effective for taxable
30 years beginning after December 31, 2004. *& before Jan 1 2007*

MINNESOTA · REVENUE

INDIVIDUAL INCOME TAX Military Financial Need Checkoff

January 25, 2005

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

Department of Revenue
Analysis of H.F. 229 (Newman) / SF 946

| | Fund Impact | | | |
|---|--------------------|------------------|------------------|------------------|
| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
| | (000's) | | | |
| Military Families Relief Account, Special Revenue Fund | \$280 | \$310 | \$330 | \$360 |

Effective beginning with tax year 2005.

EXPLANATION OF THE BILL

Current Law: A taxpayer-funded nongame wildlife checkoff is on the individual income tax return, property tax refund return, and corporate franchise tax return.

Proposed Law: This bill would establish a new taxpayer-funded checkoff on the individual income tax form allowing the taxpayer to designate \$1 or more to be added to the tax or deducted from the refund to be paid into an account for the benefit of members of the National Guard and reserves who have incurred financial need as a result of service since September 11, 2001.

REVENUE ANALYSIS DETAIL

- The current nongame wildlife checkoff is used on about 3% of income tax returns with an average of \$14.48 in tax year 2003 for a total of \$1.1 million from approximately 74,000 returns.
- It will be assumed a new credit will not match that level for several years even though it might appeal to a different segment of the taxpaying public.
- It is estimated to be used on 27,000 returns the first year at an average of \$10.50 for a total designated revenue amount of \$284,000. Growth is estimated at 8% annually.

Number of Taxpayers: About 27,000 returns in the first year.

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

Senator Limmer introduced--

S.F. No. 2228: Referred to the Committee on Taxes.

1 A bill for an act

2 relating to taxation; individual income; providing an
3 income tax checkoff to fund benefits for survivors of
4 law enforcement officers and firefighters and
5 providing for maintenance of peace officer and
6 firefighter memorials; establishing an advisory
7 council; requiring a report; proposing coding for new
8 law in Minnesota Statutes, chapter 290.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

10 Section 1. [290.433] [PUBLIC SAFETY OFFICER CHECKOFF.]

11 Every individual who files an income tax return may
12 designate on their original return that \$1 or more shall be
13 added to the tax or deducted from the refund that would
14 otherwise be payable by or to that individual and paid into a
15 public safety officer memorial and survivor account in the
16 special revenue fund. The commissioner of revenue shall, on the
17 income tax return, notify filers of their right to designate
18 that a portion of their tax or refund shall be paid into the
19 public safety officer memorial and survivor account. The sum of
20 the amounts so designated to be paid must be credited to the
21 account. The account may be used by the commissioner of public
22 safety to make grants to public safety officer associations that
23 assist in building and preserving state memorial monuments,
24 assist the families of public safety officers killed in the line
25 of duty, award scholarships to surviving family members, and
26 otherwise provide services relating to public safety officers
27 killed in the line of duty. All interest earned on money

1 accrued, gifts to the program, contributions to the program, and
2 reimbursements of expenditures must be credited to the account.
3 All money in the account is appropriated to the commissioner of
4 public safety for purposes of this section.

5 The state pledges and agrees with all contributors to the
6 account to use the funds contributed solely for the maintenance
7 of public safety officer memorials and for the benefit of
8 survivors of Minnesota public safety officers killed in the line
9 of duty and further agrees that it will not impose additional
10 conditions or restrictions that will limit or otherwise restrict
11 the ability of the commissioner of public safety, in
12 consultation with the public safety officer memorial and
13 survivor account advisory council, to award grants from the
14 available funds in the most efficient and effective manner.

15 The commissioner of public safety must report by January 1,
16 2007, and each year thereafter to the chairs and ranking
17 minority members of the legislative committees and divisions
18 with jurisdiction over criminal justice policy and funding on
19 the number, amounts, and use of grants issued from the account
20 in the previous year.

21 A public safety officer memorial and survivor account
22 advisory council is established to advise the commissioner of
23 public safety on the distribution of grants under this section.
24 The council must consist of eight members, one from each of the
25 following organizations: the Minnesota law enforcement memorial
26 association, the Minnesota police and peace officers
27 association, the Minnesota chiefs of police association, the
28 Minnesota sheriffs association, the Minnesota state fire
29 department association, the Minnesota state fire chiefs
30 association, the Minnesota ambulance association, and the
31 Minnesota emergency medical services association. The council
32 member is the executive director or president of the
33 organization, or that person's designee. Members must serve
34 without compensation. The commissioner must consider the
35 advisory council's recommendations before awarding grants under
36 this section.

1 As used in this section, "killed in the line of duty" and
2 "public safety officer" have the meanings given in section
3 299A.41.

4 [EFFECTIVE DATE.] This section is effective for income tax
5 returns for taxable years beginning after December 31, 2004.

Agenda #7

Senators Moua, McGinn, Belanger, Pogemiller and Anderson introduced--
S.F. No. 1601: Referred to the Committee on Taxes.

1 A bill for an act

2 relating to sales tax; eliminating the sunset of a
3 solar energy exemption; amending Minnesota Statutes
4 2004, section 297A.67, subdivision 29.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

6 Section 1. Minnesota Statutes 2004, section 297A.67,
7 subdivision 29, is amended to read:

8 Subd. 29. [SOLAR ENERGY EFFICIENT PRODUCTS.] ~~(a)-A~~
9 ~~residential-lighting-fixture-or-a-compact-fluorescent-bulb-is~~
10 ~~exempt-if-it-has-an-energy-star-label.~~

11 ~~(b)-The-following-products-are-exempt-if-they-have-an~~
12 ~~energyguide-label-that-indicates-that-the-product-meets-or~~
13 ~~exceeds-the-standards-listed-below:~~

14 ~~(1)-an-electric-heat-pump-hot-water-heater-with-an-energy~~
15 ~~factor-of-at-least-1.9;~~

16 ~~(2)-a-natural-gas-water-heater-with-an-energy-factor-of-at~~
17 ~~least-0.62;~~

18 ~~(3)-a-propane-gas-or-fuel-oil-water-heater-with-an-energy~~
19 ~~factor-of-at-least-0.62;~~

20 ~~(4)-a-natural-gas-furnace-with-an-annual-fuel-utilization~~
21 ~~efficiency-greater-than-92-percent;-and~~

22 ~~(5)-a-propane-gas-or-fuel-oil-furnace-with-an-annual-fuel~~
23 ~~utilization-efficiency-greater-than-92-percent.~~

24 ~~(c) A photovoltaic device solar energy system, as defined~~
25 ~~in section 216C.06, subdivision 17, is exempt. For purposes of~~

1 ~~this-subdivision, "photovoltaic device" means a solid-state~~
2 ~~electrical device, such as a solar module, that converts light~~
3 ~~directly into direct-current electricity of voltage-current~~
4 ~~characteristics that are a function of the characteristics of~~
5 ~~the light source and the materials in and design of the device.~~
6 ~~A "solar module" is a photovoltaic device that produces a~~
7 ~~specified power output under defined test conditions, usually~~
8 ~~composed of groups of solar cells connected in series, in~~
9 ~~parallel, or in series-parallel combinations.~~

10 ~~(d) For purposes of this subdivision, "energy star label"~~
11 ~~means the label granted to certain products that meet United~~
12 ~~States Environmental Protection Agency and United States~~
13 ~~Department of Energy criteria for energy efficiency. For~~
14 ~~purposes of this subdivision, "energyguide label" means the~~
15 ~~label that the United States Federal Trade Commissioner requires~~
16 ~~manufacturers to apply to certain appliances under United States~~
17 ~~Code, title 16, part 305.~~

18 [EFFECTIVE DATE.] This section is effective for sales and
19 purchases made on or after August 1, 2005.

A

1 Senator moves to amend S.F. No. 1601 as follows:

2 Page 2, after line 19, insert:

3 "Sec. 2. Laws 2001, First Special Session chapter 5,
4 article 12, section 44, the effective date, is amended to read:

5 "[EFFECTIVE DATE.] This section is effective for sales and
6 purchases made after July 31, 2001, ~~and before August 1, 2005.~~"

7 Amend the title as follows:

8 Page 1, line 4, after "subdivision 29" insert "; amending
9 Laws 2001, First Special Session chapter 5, article 12, section
10 44"

MINNESOTA REVENUE

SALES AND USE TAX Solar Energy Systems

April 1, 2005

Department of Revenue
Analysis of S.F. 1601 (Moua) / H.F. 1713 (Krinkie)

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

| | Fund Impact | | | |
|--------------|--------------------|------------------|------------------|------------------|
| | <u>F.Y. 2006</u> | <u>F.Y. 2007</u> | <u>F.Y. 2008</u> | <u>F.Y. 2009</u> |
| | (000's) | | | |
| General Fund | (\$40) | (\$50) | (\$40) | (\$25) |

Effective for sales and purchases made on or after August 1, 2005.

EXPLANATION OF THE BILL

Current Law: Sales of tangible personal property, unless otherwise exempted, are generally subject to the sales and use tax. A variety of energy efficient products are currently exempt through August 1, 2005, including residential lighting fixtures, compact fluorescent bulbs, water heaters, furnaces, and photovoltaic devices.

Proposed Law: The bill would exempt solar energy systems from the sales and use tax. Solar energy systems are defined as a set of devices whose primary purpose is to collect solar energy and convert and store it for purposes including heating buildings, cooling buildings, and producing generated power. The exemption for solar energy systems would include photovoltaic devices along with other system components such as piping and inverters.

The bill eliminates the language for the exemption of energy efficient products which expires August 1, 2005.

REVENUE ANALYSIS DETAIL

- Three types of solar energy systems are currently available: 1) solar electrical systems, both grid and off-grid systems, 2) solar thermal systems - hot water, and 3) solar wall systems.
- It is assumed that the fiscal impact of solar wall technology and off-grid solar electrical systems will be relatively minimal during the forecast periods.
- The revenue impact for FY 2006 is adjusted for 10 months of collections.

REVENUE ANALYSIS DETAIL (continued)

Solar Electrical Systems

- Estimates for the electrical systems are based on information from the state solar electrical rebate program administered by the Minnesota Department of Commerce, Energy Division.
- The average solar electrical system size is approximately 2 kilowatts.
- The solar electrical system rebate program is operated with Xcel Energy and provides for 500 kilowatts of solar electricity through the end of calendar year 2005. About 180 kilowatts have been used, leaving 320 available.
- The state solar electrical energy rebate program expires at the end of calendar year 2005. It is assumed that the rebate program will be extended for two years. The cost of the proposed exemption for solar energy systems would be somewhat less in fiscal years 2006, 2007, and 2008 if the rebate program is not extended.
- It is estimated that there will be 80 kilowatts of solar electric energy systems receiving rebates during the current fiscal year. The estimates of the number of kilowatts of solar electric energy systems per fiscal year (2006-2009) are based on historical information and observed growth in the rebate program.
- The average solar energy electrical system cost is estimated to be \$8,000 to \$10,000 per kilowatt. The taxable portion (excluding labor costs) is estimated to be \$6,000 to \$8,000.

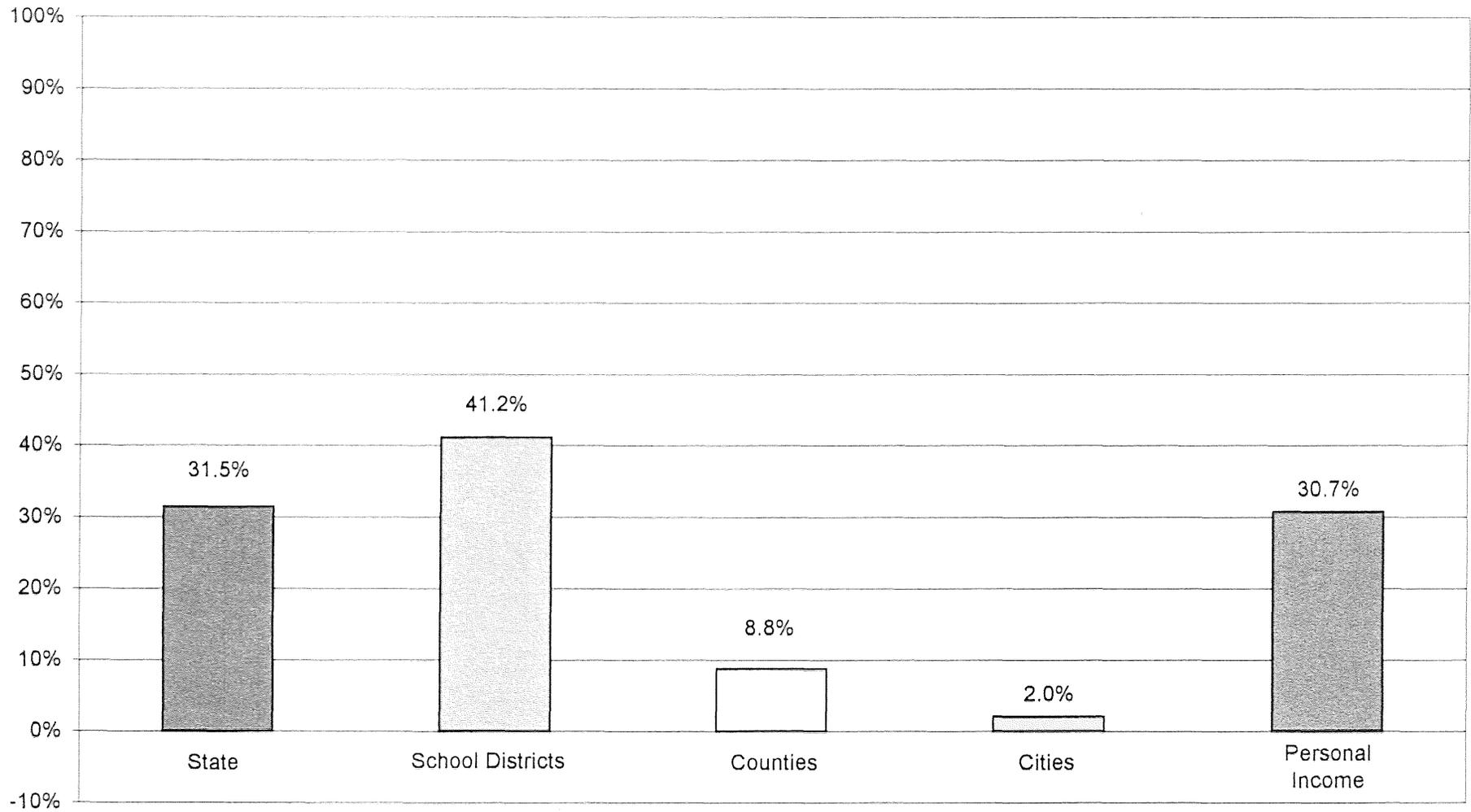
Solar Thermal Systems

- Estimates for the solar thermal systems are based on information from retail solar energy system businesses.
- It is estimated that there will be 20 kilowatts of solar thermal systems sold during the current fiscal year. It is expected that the number of kilowatts of solar thermal systems will increase by 10% per year.
- The equipment cost for a solar thermal system was reported to be \$3,500 to \$5,500.

NUMBER OF TAXPAYERS AFFECTED: Approximately 50 solar energy systems (or 100 kilowatts) in fiscal year 2006 would be eligible for the exemption.

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

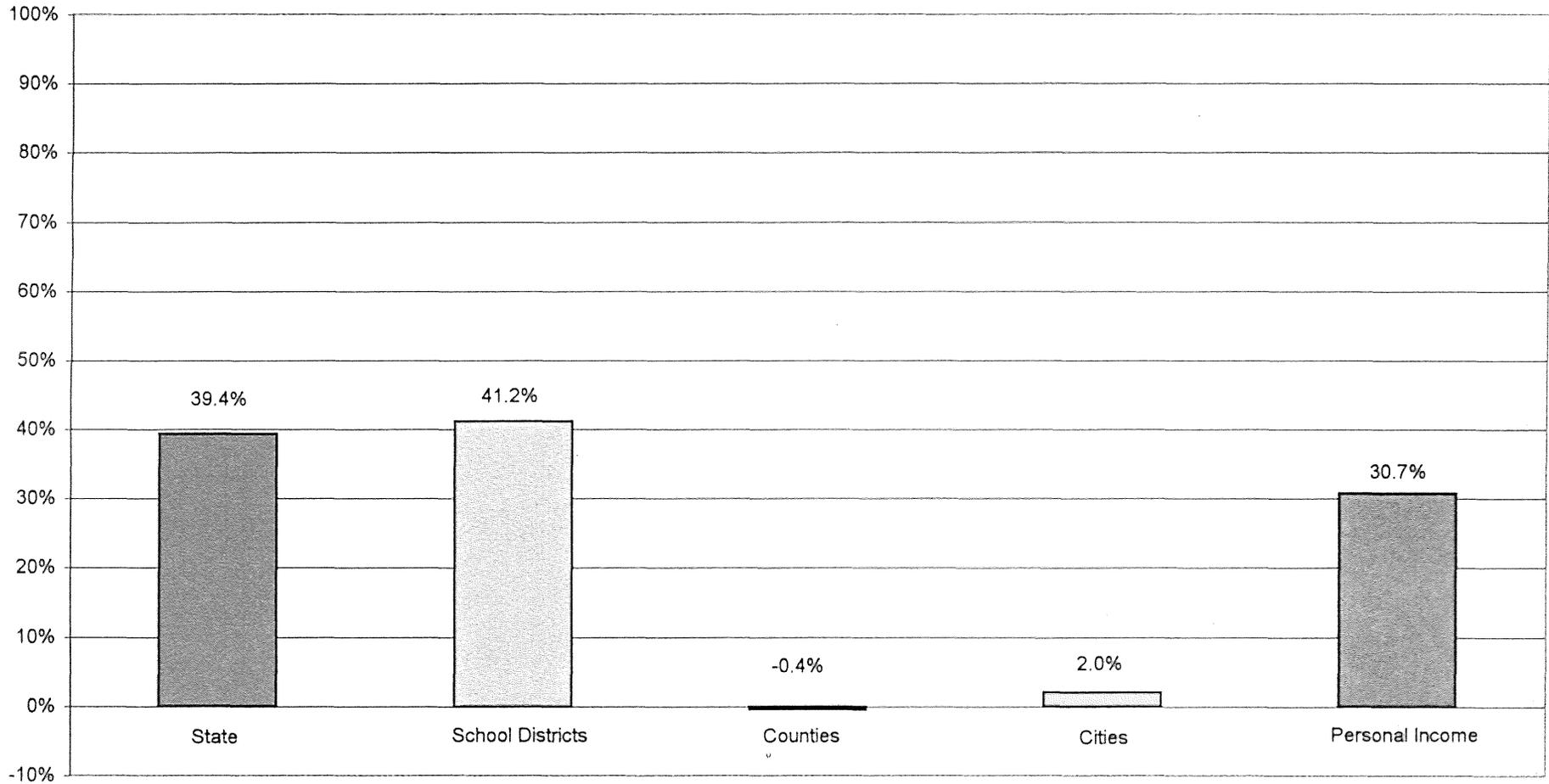
Percentage Change in Government Expenditures Per Capita--Inflation Adjusted Dollars 1990-2003
--State, County and School District Totals Adjusted for Takeovers



Prepared by A. Neumann
4-15-05
Senate Counsel, Research and
Fiscal Analysis

Agenda #8

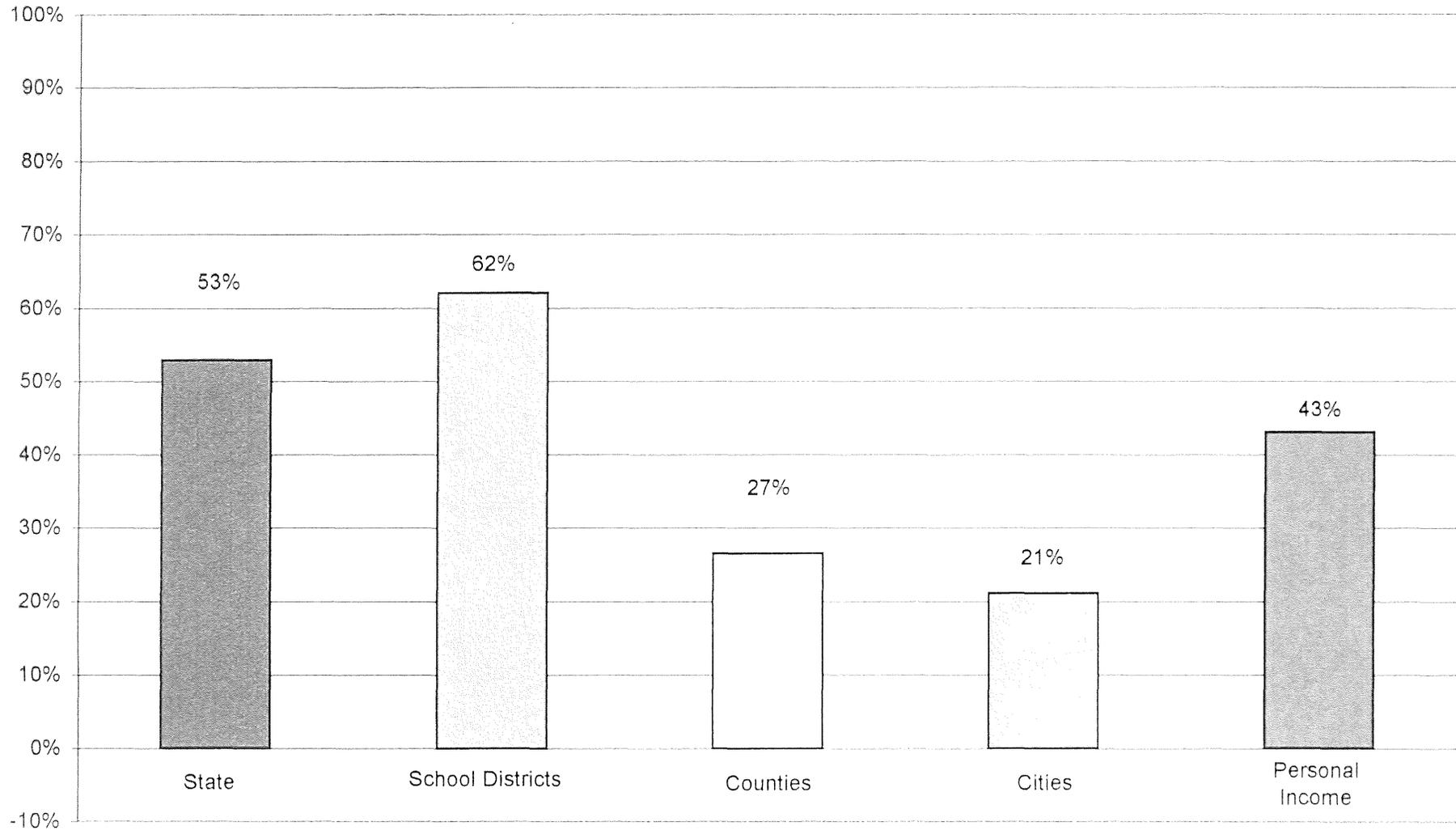
**Percentage Change in Government Expenditures Per Capita in Inflation Adjusted Dollars
1990-2003**



Data Sources: Mn. Depts. of Finance and Education; State Auditor and State Demographer
State, county and school district numbers not adjusted for takeovers.

Prepared by A. Neumann
4-15-05
Senate Counsel, Research and Fiscal Analysis

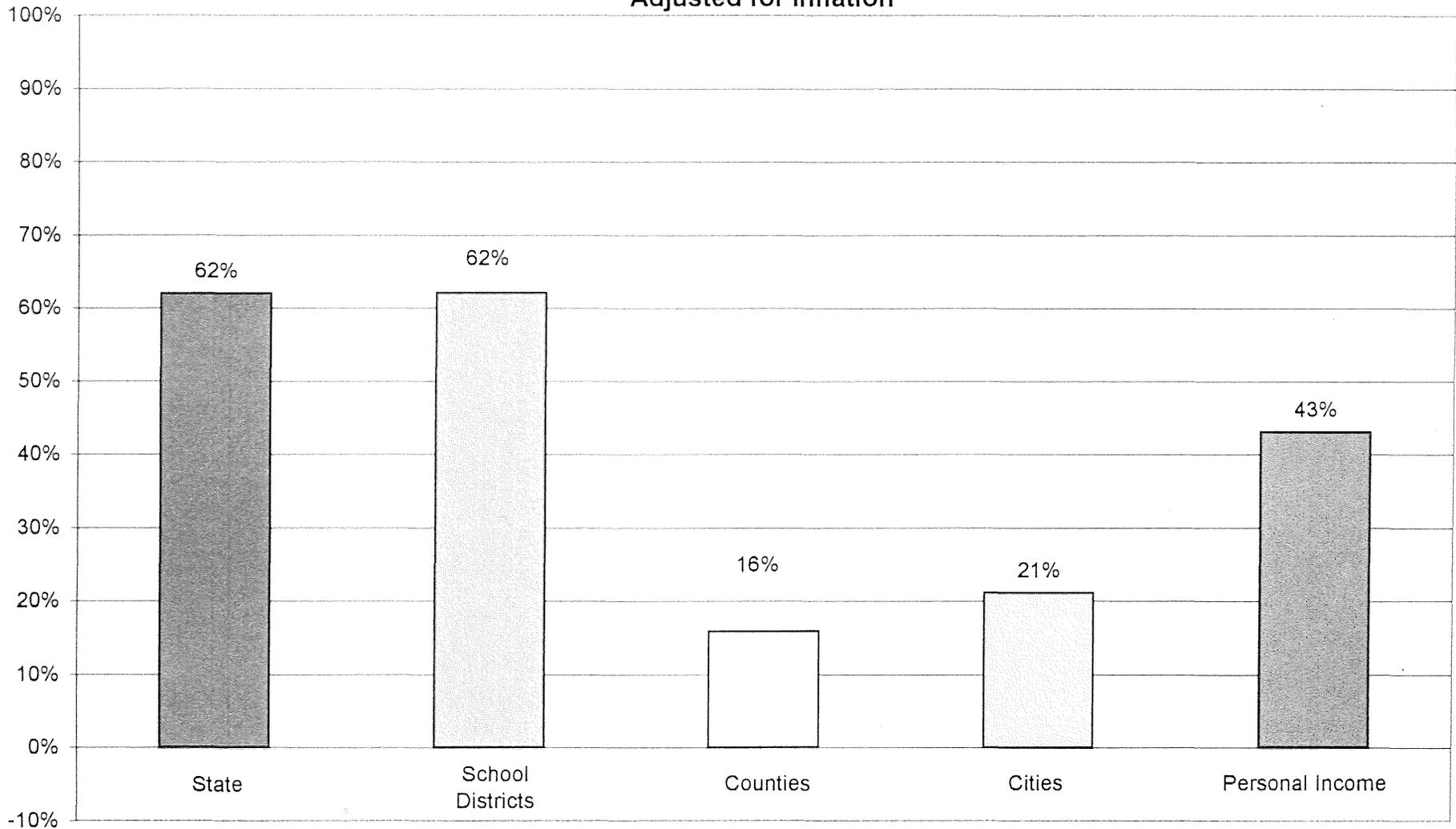
Percentage Change in Government Expenditures: 1990-2003
State, County and School District Totals Adjusted for Takeovers



Prepared by A. Neumann
4-15-05

Senate Counsel, Research and Fiscal Analysis

Percentage Change in Government Expenditures 1990-2003
Adjusted for Inflation



Prepared by A. Neumann

April 15, 2005

Data Sources: MN Depts. of Finance and Education, State Auditor and State Demographer.
State, county and school district numbers not adjusted for takeovers.

Senate Counsel, Research and Fiscal Analysis