

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

March 5, 2024

Department of Revenue
Analysis of H.F. 3992 (Lislegard) / S.F. 3886 (Hauschild) as introduced

	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	(\$120,000)	\$0	\$0

Effective July 1, 2024.

EXPLANATION OF THE BILL

The proposal would create a one-time \$120 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. Up to \$1 million of the \$120 million could be used for administration of the program by the Department of Revenue and the Emergency Medical Services Regulatory Board.

REVENUE ANALYSIS DETAIL

- The one-time appropriation would increase state general fund costs by \$120 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>

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