



S.F. No. 1028—Establishing fire protection and EMS special taxing district aid (as proposed to be amended by the A-2 amendment)

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SF 1028 as proposed to be amended by A-2 establishes an aid program for fire protection and emergency medical services special taxing districts.

Section 1—Fire Protection and EMS Special Taxing District Aid

Subdivision 1. Definitions. Defines “commissioner.” Defines “special taxing district” as a special taxing district that was established for the purpose of providing fire or ambulance service, or both, and that was formed under any of the following:

- 1) Section 144F.01 (general law establishing fire protection and EMS districts);
- 2) Laws 1987, chapter 402, section 2, as amended (Moose Lake Fire Protection District);
- 3) Laws 1993, chapter 376, article 5, section 39 (Floodwood Area Ambulance District); or
- 4) Laws 2009, chapter 88, section 46, as amended (Cloquet Area Fire and Ambulance District)

Subdivision 2. Distribution. A special taxing district’s annual aid amount is 50 percent of the average of the district’s certified levies for the previous five years. If a special taxing district has been established for fewer than six years, the district’s aid amount is 50 percent of the average of the district’s certified levies for prior years. Proportionally reduces the distribution to each special taxing district if the calculated aid amount exceeds the amount appropriated in subdivision 4.

Subdivision 3. Commissioner responsibilities; payment. Requires the commissioner of revenue to annually calculate and certify aid amounts on or before August 1 of the year preceding the aid distribution year. Requires the commissioner to make aid payments on July 20.

Subdivision 4. Appropriation. Appropriates \$3,110,000 from the general fund to the commissioner of revenue to make payments under this section.

This section is effective beginning with aids payable in 2026 and thereafter.

