

1.1 A bill for an act
 1.2 relating to state government; authorizing the frontline worker premium pay
 1.3 program; providing a subtraction for frontline worker premium payments;
 1.4 appropriating money.

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

1.6 Section 1. **FRONTLINE WORKER PREMIUM PAY PROGRAM.**

1.7 Subdivision 1. Program established; payments authorized. The commissioner of
 1.8 revenue, to the extent feasible, shall make premium payments to eligible frontline workers
 1.9 as provided in this section.

1.10 Subd. 2. Definitions. (a) For purposes of this section, the following terms have the
 1.11 meanings given.

1.12 (b) "First responder or other emergency frontline worker" means a person who performs
 1.13 service for hire for an employer for one day or more as one of the following:

1.14 (1) law enforcement personnel;

1.15 (2) firefighter;

1.16 (3) corrections officer at congregate living settings;

1.17 (4) paramedic;

1.18 (5) ambulance service personnel; and

1.19 (6) emergency medical technician or other first responder whose primary responsibility
 1.20 is to respond to medical emergencies before the arrival of a licensed ambulance service.

2.1 (c) "Long-term or other health care frontline worker" means a person who performs
2.2 service for hire for an employer for one day or more as one of the following:

2.3 (1) long-term care facility worker;

2.4 (2) outpatient care worker;

2.5 (3) home care worker;

2.6 (4) personal assistance provider;

2.7 (5) home health provider;

2.8 (6) home delivered meal provider;

2.9 (7) nurse;

2.10 (8) nursing assistant;

2.11 (9) nursing aide;

2.12 (10) medical resident;

2.13 (11) pharmacy staff;

2.14 (12) phlebotomist;

2.15 (13) hospice provider;

2.16 (14) respiratory therapist; or

2.17 (15) worker providing direct patient care in inpatient and outpatient dialysis facilities.

2.18 Subd. 3. **Eligibility.** A first responder or other emergency frontline worker or a long-term
2.19 or other healthcare frontline worker is eligible to receive frontline worker premium pay as
2.20 provided under this section if the first responder or other emergency frontline worker or
2.21 long-term or other healthcare frontline worker:

2.22 (1) was employed as of March 15, 2020, in a position that did not allow for remote work;

2.23 (2) worked at least 1200 hours in a position as a first responder or other emergency
2.24 frontline worker or a long-term or other healthcare frontline worker during the period
2.25 between March 15, 2020, and December 31, 2020;

2.26 (3) did not collect unemployment benefits for more than four weeks on a cumulative
2.27 basis for the period between March 15, 2020, and December 31, 2020; and

2.28 (4) is a resident of Minnesota.

3.1 Subd. 4. **Application; verification of eligibility.** (a) An eligible first responder or other
3.2 emergency frontline worker or an eligible long-term or other health care frontline worker
3.3 may apply to the commissioner of revenue in the form and manner determined by the
3.4 commissioner for a payment under this section.

3.5 (b) The commissioner must begin accepting applications from eligible applicants on
3.6 November 15, 2021. The commissioner must not accept applications submitted after
3.7 December 15, 2021.

3.8 (c) The commissioner must verify each applicant's eligibility for a payment under this
3.9 section.

3.10 Subd. 5. **Use of information.** The commissioner of revenue may consult with the
3.11 commissioner of employment and economic development and disclose information to the
3.12 extent necessary to verify eligibility and administer the payments under this section.

3.13 Subd. 6. **Payments; amounts.** (a) As soon as practicable, the commissioner of revenue
3.14 must make payments to verified applicants in the order which the application was received.

3.15 (b) The payment for a verified eligible first responder or other emergency frontline
3.16 worker or a verified eligible long-term or other health care frontline worker equals \$1,200.

3.17 Subd. 7. **Report.** By February 15, 2022, the commissioner of revenue shall report to the
3.18 legislative committees with jurisdiction over taxes and economic development policy and
3.19 finance on the program under this section.

3.20 Subd. 8. **Appropriation.** (a) \$250,000,000 in fiscal year 2022 is appropriated from the
3.21 state fiscal recovery federal fund to the commissioner of revenue to make payments required
3.22 under this section. This is a onetime appropriation.

3.23 (b) Any unexpended amount from the appropriation in paragraph (a) remaining after
3.24 January 15, 2022, is canceled.

3.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.

3.26 Sec. 2. **TAX TREATMENT OF FRONTLINE WORKER PREMIUM PAYMENTS.**

3.27 (a) For the purposes of this section, "subtraction" has the meaning given in Minnesota
3.28 Statutes, section 290.0132, subdivision 1, and the rules in that subdivision apply for this
3.29 section.

3.30 (b) The amount of frontline worker premium payments received under section 1 is a
3.31 subtraction.

4.1 (c) For purposes of Minnesota Statutes, section 290.0674, subdivision 2a, paragraph (b),
4.2 "income" does not include frontline worker premium payments received under section 1.

4.3 (d) For purposes of Minnesota Statutes, section 290A.03, subdivision 3, paragraph (b),
4.4 "income" does not include frontline worker premium payments received under section 1.

4.5 **EFFECTIVE DATE.** This section is effective for taxable years in which a taxpayer
4.6 received a frontline worker premium payment.