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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 3992

02/19/2024 Authored by Lislegard, Skraba, Brand, Huot, Igo and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; aid to local governments and private ambulance services;
1.3 establishing a onetime aid program for certain licensed ambulance services;
1.4 requiring reports; appropriating money.

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

1.6 Section 1. EMERGENCY AMBULANCE SERVICE AID.

1.7 Subdivision 1. Definitions. For purposes of this section, the following terms have the
1.8 meanings given:

1.9 (1) "commissioner" means the commissioner of revenue;

1.10 (2) "licensed ambulance service provider" means a natural person, partnership,
1.11 association, corporation, Tribal government, or unit of government which possesses an
1.12 ambulance service license under Minnesota Statutes, chapter 144E;

1.13 (3) "license" has the meaning given in Minnesota Statutes, section 144E.001, subdivision
1.14 7;

1.15 (4) "EMSRB" means the Emergency Medical Services Regulatory Board; and

1.16 (5) "primary service area" has the meaning given in Minnesota Statutes, section 144E.001,
1.17 subdivision 10.

1.18 Subd. 2. Eligibility. A natural person, partnership, association, corporation, Tribal
1.19 government, or unit of government that is a licensed ambulance service provider is eligible
1.20 for aid under this section provided that the licensed ambulance service provider:

1.21 (1) possessed a license in calendar year 2022;

2.1 (2) continues to operate under license in the aids payable calendar year; and

2.2 (3) completes the requirements under subdivision 3.

2.3 Subd. 3. **Application process.** (a) An eligible licensed ambulance service provider may
2.4 apply to the commissioner, in the form and manner determined by the commissioner, for
2.5 aid under this section. The commissioner may require an eligible licensed ambulance service
2.6 provider to submit any information necessary, including financial statements, to make the
2.7 calculations under subdivision 4.

2.8 (b) The commissioner of revenue and the executive director of the EMSRB must establish
2.9 a process for verifying the data submitted with applications under this subdivision.

2.10 Subd. 4. **Commissioner calculations.** For each eligible ambulance service provider that
2.11 submits an application under subdivision 2, the commissioner must subtract from the
2.12 applicant's net revenue in calendar year 2022 the sum of:

2.13 (1) the product of \$34 times the applicant's total volunteer hours reported in calendar
2.14 year 2022; plus

2.15 (2) the applicant's total operating expenses in calendar year 2022; plus

2.16 (3) the applicant's total capital expenses in calendar year 2022.

2.17 Subd. 5. **Aid amount.** (a) The aid amount for an eligible ambulance service provider
2.18 that submits an application under subdivision 3 equals the value calculated by the
2.19 commissioner under subdivision 4.

2.20 (b) If the amount available for aid under this section is not sufficient to fully fund the
2.21 aid amount calculated under paragraph (a), the commissioner must prorate the aid amount.

2.22 Subd. 6. **Eligible uses.** A recipient must spend aid on expenses incurred in the provision
2.23 of licensed ambulance services within the recipient's primary service area.

2.24 Subd. 7. **Payment date.** The commissioner must certify the aid amount for each licensed
2.25 ambulance service provider with the EMSRB executive director. The commissioner must
2.26 make the full aid payment by December 31, 2024.

2.27 Subd. 8. **Report.** By December 31, 2025, each licensed ambulance service provider that
2.28 receives aid must submit a report to the commissioner in the form and manner determined
2.29 by the commissioner. The report must include a summary of how awarded funds were used.

2.30 Subd. 9. **Appropriation.** (a) \$120,000,000 in fiscal year 2025 is appropriated from the
2.31 general fund to the commissioner of revenue for aid under this section.

3.1 (b) Of the amount in paragraph (a), the commissioner may retain up to \$1,000,000 for
3.2 administrative costs related to aid under this section. Of the amount retained for
3.3 administrative costs under this paragraph, the commissioner may transfer up to \$..... to the
3.4 EMSRB for the board's costs incurred administering the aid under this section.

3.5 (c) This is a onetime appropriation.

3.6 **EFFECTIVE DATE.** This section is effective July 1, 2024.