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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  
03/07/2024 By motion, recalled and re-referred to the Committee on Health Finance and Policy  
03/25/2024 Adoption of Report: Amended and re-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 the purposes of this section, the following terms have  
1.8 the meanings given:

1.9 (1) "ambulance service" has the meaning given in Minnesota Statutes, section 144E.001,  
1.10 subdivision 3;

1.11 (2) "capital expense" means expenses that are incurred by a licensed ambulance service  
1.12 provider for the purchase, improvement, or maintenance of long-term assets to improve the  
1.13 efficiency or capacity of the ambulance services, with an expected useful life of greater  
1.14 than five years;

1.15 (3) "commissioner" means the commissioner of revenue;

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

1.17 (5) "licensed ambulance service provider" means a natural person, partnership,  
1.18 association, corporation, Tribal government, or unit of government which possesses an  
1.19 ambulance service license under Minnesota Statutes, chapter 144E;

1.20 (6) "operational expenses" means costs related to personnel expenses, supplies and  
1.21 equipment, fuel, vehicle maintenance, travel, education, fundraising, and expenses associated  
1.22 with obtaining advanced life support intercepts;

2.1 (7) "primary service area" has the meaning given in Minnesota Statutes, section 144E.001,  
2.2 subdivision 10;

2.3 (8) "reported revenue" means the sum of the following, for services provided in the  
2.4 boundaries of the state of Minnesota:

2.5 (i) insurance payments received from all payers for providing ambulance service;

2.6 (ii) donations and proceeds of any fundraisers as part of the operation of a licensed  
2.7 ambulance service;

2.8 (iii) collected fees for providing standby services as part of the operation of a licensed  
2.9 ambulance service;

2.10 (iv) grants received as part of the operation of a licensed ambulance service;

2.11 (v) per capita fees received as part of the operation of a licensed ambulance service;

2.12 (vi) all other sources of funding as part of the operation of a licensed ambulance service;

2.13 and

2.14 (vii) for licensed ambulance services not operated by a unit of local government only,  
2.15 the amount of any received government subsidies related to the operation of a licensed  
2.16 ambulance service;

2.17 (9) "reporting year" means the year that (i) is a 12-month period that includes September  
2.18 30, 2022, and (ii) is a 12-month period that corresponds with the fiscal reporting period for  
2.19 which the licensed ambulance service provider submits an application under this section;

2.20 and

2.21 (10) "unit of government" means a county, a statutory or home rule charter city, or a  
2.22 township.

2.23 Subd. 2. **Eligibility.** A licensed ambulance service provider is eligible for aid under this  
2.24 section provided that the licensed ambulance service provider:

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

2.26 (2) continues to operate under license for aids payable in 2024; and

2.27 (3) completes the requirements under subdivision 3.

2.28 Subd. 3. **Application process.** (a) An eligible licensed ambulance service provider may  
2.29 apply to the commissioner, in the form and manner determined by the commissioner, for  
2.30 aid under this section. Applications must be submitted by September 16, 2024. The  
2.31 commissioner may require an eligible licensed ambulance service provider to submit any

3.1 information necessary, including financial statements, to make the calculations under  
3.2 subdivision 4. An eligible licensed ambulance service provider who applies for aid under  
3.3 this section must provide a copy of the application to the executive director of the EMSRB  
3.4 by September 16, 2024.

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

3.7 Subd. 4. **Aid amount.** (a) For each eligible licensed ambulance service provider that  
3.8 submits an application under subdivision 3, the commissioner must subtract the eligible  
3.9 licensed ambulance service provider's reported revenue in the reporting year from the sum  
3.10 of:

3.11 (1) the product of \$34 times the applicant's total volunteer hours reported in the reporting  
3.12 year; plus

3.13 (2) the applicant's total operating expenses in the reporting year; plus

3.14 (3) the applicant's total capital expenses in the reporting year.

3.15 (b) The aid amount for an eligible licensed ambulance service provider that submits an  
3.16 application under subdivision 3 equals the greater of zero or the amount calculated by the  
3.17 commissioner under paragraph (a).

3.18 (c) If the amount available for aid under this section is not sufficient to fully fund the  
3.19 aid amounts calculated under paragraph (a), the commissioner must prorate the aid amounts.

3.20 Subd. 5. **Eligible uses.** A recipient must spend aid received under this section within  
3.21 the recipient's primary service area that is located in Minnesota.

3.22 Subd. 6. **Payment date.** The commissioner must certify the aid amount to each licensed  
3.23 ambulance service provider and to the executive director of the EMSRB by December 1,  
3.24 2024. The commissioner must make the full aid payment to each eligible licensed ambulance  
3.25 service provider by December 26, 2024.

3.26 Subd. 7. **Report.** By December 31, 2025, each licensed ambulance service provider that  
3.27 receives aid must submit a report to the commissioner and the chairs and ranking minority  
3.28 members of the legislative committees with jurisdiction over taxes and property taxes. The  
3.29 report must include the amount of aid that each licensed ambulance service provider received,  
3.30 the amount of aid that was spent on operational expenses, the amount of aid that was spent  
3.31 on capital expenses, and documentation sufficient to establish that awarded aid was spent  
3.32 on eligible uses as defined in subdivision 5. The commissioner may request financial  
3.33 statements or other information necessary to verify that aid was spent on eligible uses.

4.1 Subd. 8. **Appropriation.** (a) An amount sufficient to make aid payments under this  
4.2 section is appropriated from the general fund to the commissioner of revenue in fiscal year  
4.3 2025, provided that the total does not exceed \$122,500,000.

4.4 (b) Of the amount in paragraph (a), the commissioner may retain up to \$..... for  
4.5 administrative costs related to aid under this section.

4.6 (c) This is a onetime appropriation.

4.7 **EFFECTIVE DATE.** This section is effective for aids payable in 2024.