

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

March 26, 2024

Department of Revenue

Analysis of H.F. 3992 (Lislegard) as proposed to be amended by H3992DE1

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>	<b>X</b>	

**Fund Impact**

	<b>F.Y. 2024</b>	<b>F.Y. 2025</b>	<b>F.Y. 2026</b>	<b>F.Y. 2027</b>
	(000's)			
General Fund	\$0	(\$122,500)	\$0	\$0

Effective for aids payable 2024.

**EXPLANATION OF THE BILL**

The proposal would create a one-time \$122.5 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. Ambulance service providers would apply for aid by September 16, 2024.

Aid amounts would be certified by December 1, 2024 and paid by December 26, 2024.

An unspecified amount of the appropriation may be retained for administration of the program.

**REVENUE ANALYSIS DETAIL**

- The one-time appropriation would increase state general fund costs by \$122.5 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 &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; 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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