

HOUSE RESEARCH

Bill Summary

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Subject: Special Taxing Districts for Emergency Medical Services

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Overview

Authorizes the creation of emergency medical services (EMS) special taxing districts.

Section

1 **Emergency medical services special taxing districts.**

Subd. 1. Political subdivision defined. Defines "political subdivision" to include a county, statutory or home rule charter city, or organized township.

Subd. 2. Who may establish. Authorizes two or more political subdivisions, or parts of political subdivisions, to establish by resolution a special taxing district for EMS.

Subd. 3. Board. Provides that the EMS special taxing district be governed by a board made up of representatives from each participating political subdivision in proportions set out in the establishing resolution initially, and thereafter as set out in the district's charter or bylaws..

Subd. 4. Property tax levy authority. Authorizes the district's board to impose a tax on taxable real and personal property in the district in an amount sufficient to pay its operating expenses and debt payable in that year. Provides that the county auditors must spread and collect the taxes, and then remit them to the district.

Subd. 5. Public indebtedness. Authorizes the district to incur debt in the manner that chapter 475 sets out for municipal debt.

Subd. 6. Use of levy proceeds. Authorizes levy proceeds to be used to provide out-of-hospital EMS, including first responder or rescue squads, ambulance services, medical control functions, communications equipment and systems, and regional EMS programs.

Subd. 7. Advisory committee. Requires a district to have an advisory committee made up of representatives of first responders, ambulance services, ambulance medical directors, and EMS communication experts.

Subd. 8. Powers. Authorizes the district to exercise any power that may be exercised by any of

its participating political subdivisions, but only in order to do what is necessary or reasonable to support the services outlined in subdivision 6.

Subd. 9. Additions and withdrawals. Provides for additional political subdivisions to join a district as provided by the district's board and upon a resolution by the political subdivision's governing body. Provides for a political subdivision to withdraw from the district by providing at least two years notice. A withdrawing political subdivision's property will continue to be taxed for an additional two years unless the board and the withdrawing member agree otherwise.

Subd. Dissolution. Provides that if the district dissolves, its assets may be assigned to a successor entity or otherwise disposed of for public purpose. Any liabilities remaining are the responsibility of the member political subdivisions at the time the decision to dissolve was made.

- 2 **Special taxing districts; definition.** Adds emergency medical services special taxing districts to the definition of "special taxing districts" for the purposes of property taxation and property tax state aids.