

HOUSE RESEARCH

Bill Summary

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Authors: Thissen and others
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Analyst: Randall Chun, 651-296-8639

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Overview

This bill expands the allowed use of employee sick leave, establishes an Internet-based caregiver support program, and establishes a program to provide income tax credits to certain caregivers.

Section

- 1 Sick leave benefits; use to care for certain relatives.** Amends § 181.9413. Allows employees to use personal sick leave benefits to care for a spouse, sibling, parent, grandparent, or stepparent, on the same terms as for the employee's own illness or injury. Provides an effective date of August 1, 2005.
- 2 Long-term care consultation team.** Amends § 256B.0911, subd. 3. Provides criteria for long-term care consultation teams to use when screening persons applying for the Minnesota home care credit.
- 3 Internet-based caregiver support program.** Amends § 256B.0917, by adding subd. 6a. Requires the Minnesota board on aging to develop and implement an Internet-based caregiver support program. Lists required program components.
- 4 Duties with respect to home care credit; applications.** Amends § 256B.0917, by adding subd. 6b. Requires the commissioner of human services to develop, by December 1, 2005, a caregiver burden scale to score applicants for the home care credit. Specifies the procedures for applying for a credit and for the issuing of approvals by the commissioner. Requires the commissioner to limit approvals in order to keep credit payments within the limits of appropriations.
- 5 Minnesota home care credit.** Adds § 290.0676. Provides income tax credits for certain

caregivers.

Subd. 1. Definitions. States that the terms used have the following meanings, unless otherwise provided.

Subd. 2. Caregiver. Defines "caregiver" as an individual who provides unpaid assistance on a daily basis that qualifies as personal care services under MA, to a service recipient in either the individual's or service recipient's home.

Subd. 3. Service recipient. Defines "service recipient" as an individual age 65 or older who: (1) is the spouse, parent, stepparent, sibling, stepsibling, child, stepchild, grandparent, or stepgrandparent of the taxpayer; (2) does not reside in a setting licensed by the commissioners of health or human services; and (3) has been screened by a long-term care consultation team and determined eligible for nursing facility placement.

Subd. 4. Credit allowed. Provides individuals with an income tax credit equal to \$200 for each month during the tax year that an individual is a caregiver for a service recipient, subject to a \$2,400 maximum credit in a tax year. Specifies related requirements.

Subd. 5. Credit limitations. Limits eligibility for the credit to persons with total household income that does not exceed the maximum level eligible for a refund under § 290A.04, subd. 2 (homeowner property tax refund), who have been approved by the commissioner of human services. Reduces the credit to \$100 for any month in which a qualifying person receives more than four hours per day on average of federal, state, or county-funded home care services.

Subd. 6. Credit refundable. If the amount of credit a claimant is eligible to receive exceeds the claimant's tax liability, requires the commissioner to refund the excess.

Subd. 7. Caregiver training. For each year a credit is claimed, requires the caregiver to attend at least eight hours of caregiver training, education, or counseling, or caregiver support group sessions.

States that this section is effective for taxable years beginning after December 31, 2004.

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Appropriation. (a) Appropriates money from the general fund to the commissioner of human services in FY06 for section 2.

(b) Appropriates \$750,000 in FY06 and \$200,000 in FY07 from the general fund to the commissioner of human services for section 3.

(c) Appropriates \$4,800,000 from the general fund to the commissioner of revenue for the biennium beginning July 1, 2005, for section 5.