

HOUSE RESEARCH

Bill Summary

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Overview

This bill establishes a program to provide income tax credits to certain caregivers.

Section

1 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.

2 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 principal residence.

Subd. 3. Service recipient. Defines "service recipient" as an individual 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 placement in a nursing home or

other long-term facility.

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 certified by a long-term care consultation team. 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, 2007.