

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 136

**DATE:** February 10, 2009

**Version:** As introduced

**Authors:** Koenen and others

**Subject:** Property; eliminates sunset date for establishing emergency medical services special taxing districts

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### Overview

**Eliminates the sunset date for establishing emergency medical services special taxing district.**

#### Section

- 1** **Eliminates sunset date.** Eliminates the sunset date for establishing emergency medical (EMS) services special taxing districts. These EMS taxing districts primarily support volunteer ambulance providers and other emergency responders in rural Minnesota.

This new type of special taxing district was established by the legislature in 2001. Since it was anticipated that it would take time for startup as a special taxing district, the first allowable levy was granted for taxes payable in 2003, and a five-year sunset date was enacted to establish new districts. (Once a district is established, it can continue to levy even if the sunset expired.) That sunset was then extended by an additional two years to taxes payable in 2010 in the 2005 omnibus tax law, and then by an additional two years to 2012 in the 2006 omnibus tax law. H.F. 136 eliminates the sunset. Only a few of these special taxing districts have been established.