

qualify for assignment of a *primary family caregiver* to assist the veteran in convalescing. For such a veteran, the bill directs that the homestead of the *primary family caregiver* is authorized to receive the market value exclusion, provided that the veteran has no homestead of his or her own.

- 5) The bill also adds "remarrying" as a life event that would terminate the benefit for a surviving spouse.

Note A: Minnesota Statutes, section 3.192, enacted in 2010, requires all new tax expenditures enacted by the legislature to include "a statement of intent that clearly provides the purpose of the tax expenditure and a standard or goal against which its effectiveness may be measured." Since this bill creates a new tax expenditure, it would be subject to this new purpose statement requirement.

Note B: Congress recently enacted the "*Caregivers and Veterans Omnibus Health Services Act of 2010*," establishing a comprehensive program of assistance to the approved family caregiver of a service member who is being medically discharged from the military, or a veteran, having a serious injury (including traumatic brain injury, psychological trauma, or other mental disorder) incurred or aggravated in the line of duty since 9/11/2001, if the VA determines that it is in the best interest of the veteran to do so.

The veteran must be in need of personal care services because of:

- (i) an inability to perform one or more activities of daily living;
- (ii) a need for supervision or protection based on symptoms or residuals of neurological or other impairment or injury; or
- (iii) such other matters as the secretary considers appropriate.

If an eligible veteran has more than one family caregiver, then the VA must designate one of them as the *primary provider of personal care services* for the veteran (i.e., the *primary family caregiver*).

Under this federal program, the eligible veteran and the veteran's primary provider of personal care services are eligible for an array of federally-provided medical, social, and rehabilitation services.

Note C: Since property taxes are administered and paid locally, this bill is expected to have negligible cost to the state. Instead, any benefit to qualifying disabled veterans, or to their surviving spouses or approved primary family caregivers, gets spread over all other property tax payers in the same local taxing jurisdictions.