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Subject: Dedicating a portion of sales tax revenues to fire grant and safety accounts

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Overview

Establishes a new volunteer fire assistance account and dedicates 50 percent of the estimated sales tax revenue from the sale of personal fireworks, to this new account and the existing fire safety account. The 50 percent is split equally between the two accounts. Provides a method for determining the estimated percentage of sales tax from the sale of personal fireworks.

Section

- 1 Volunteer fire assistance grant account.** Establishes this new account in the special revenue fund to be used for making grants to local fire departments for equipment and training. The account is funded with the estimated sales tax revenue from the sale of personal fireworks in the state. Effective beginning with deposits in fiscal 2018.
- 2 Deposit of revenues.** Requires the commissioner of revenue to deposit 25 percent of the estimated sales tax from the sale of personal fireworks in the account created in section 1 and 25 percent of the revenue to the existing fire safety account. The other 50 percent remains in the general fund. The estimate is a flat percentage of total sales tax revenues as determined under section 3. Effective for sales and purchases made after December 31, 2017.
- 3 Calculation of the percent of sales tax revenue attributable to the sales of certain aerial and audible devices and novelties.** Requires the commissioner of revenue to consult with industry groups and make an estimate by December 31, 2017, of the amount of sales taxes collected in 2016 that were attributable to the sale of personal fireworks. This percentage shall be used to make future dedications under section 2. Effective the day after final enactment.