

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 4752

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DATE
03/07/2024

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; individual income; establishing a refundable credit for certain
1.3 home care providers; amending Minnesota Statutes 2022, section 256B.0911,
1.4 subdivision 15; proposing coding for new law in Minnesota Statutes, chapter 290.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2022, section 256B.0911, subdivision 15, is amended to
1.7 read:

1.8 Subd. 15. **Long-term care consultation team.** (a) Each county board of commissioners
1.9 shall establish a long-term care consultation team. Two or more counties may collaborate
1.10 to establish a joint local long-term care consultation team or teams.

1.11 (b) Each lead agency shall establish and maintain a team of certified assessors qualified
1.12 under subdivision 13. Each team member is responsible for providing consultation with
1.13 other team members upon request. The team is responsible for providing long-term care
1.14 consultation services to all persons located in the county who request the services, regardless
1.15 of eligibility for Minnesota health care programs. The team of certified assessors must
1.16 include, at a minimum:

1.17 (1) a social worker; and

1.18 (2) a public health nurse or registered nurse.

1.19 (c) The commissioner shall allow arrangements and make recommendations that
1.20 encourage counties and Tribes to collaborate to establish joint local long-term care
1.21 consultation teams to ensure that long-term care consultations are done within the timelines

2.1 and parameters of the service. This includes coordinated service models as required in
2.2 subdivision 1, paragraph (c).

2.3 (d) For applicants for a credit under section 290.0696, the team must certify in accordance
2.4 with procedures established by the commissioner that the care provided by the caregiver:

2.5 (1) qualifies as either community first services and supports under section 256B.85, or
2.6 personal care assistance services described in section 256B.0625, subdivision 19a, without
2.7 regard to whether the recipient qualifies for medical assistance under chapter 256B;

2.8 (2) is needed and provided in person on a daily basis; and

2.9 (3) is appropriate based on the service recipient's needs and is likely to delay or avoid
2.10 transferring the person to an out-of-home placement.

2.11 **EFFECTIVE DATE.** This section is effective January 1, 2025.

2.12 **Sec. 2. [290.0696] MINNESOTA HOME CAREGIVER CREDIT.**

2.13 **Subdivision 1. Definitions.** (a) For purposes of this section, the following terms have
2.14 the meanings given.

2.15 (b) "Caregiver" means an individual who provides unpaid assistance on a daily basis
2.16 that qualifies as either community first services and supports under section 256B.85, or
2.17 personal care assistance services under section 256B.0625, subdivision 19a, to a service
2.18 recipient, except the individual may provide the assistance in the individual's principal
2.19 residence.

2.20 (c) "Service recipient" means an individual who:

2.21 (1) is a family member of the caregiver;

2.22 (2) does not reside in a setting licensed or registered by the commissioners of health or
2.23 human services; and

2.24 (3) has been screened by a county long-term care consultation team and determined by
2.25 that team to be eligible for placement in a nursing home or other long-term care facility.

2.26 (d) "Family member" means:

2.27 (1) a spouse or domestic partner;

2.28 (2) a child, including a biological, adopted, or foster child, a stepchild, or a child to
2.29 whom the applicant stands in loco parentis, is a legal guardian, or is a de facto parent;

2.30 (3) a parent or legal guardian of the caregiver;

3.1 (4) a sibling;

3.2 (5) a grandchild;

3.3 (6) a grandparent or spouse's grandparent;

3.4 (7) a son-in-law or daughter-in-law; and

3.5 (8) an individual who has a relationship with the caregiver that creates an expectation
3.6 and reliance that the caregiver care for the individual, whether or not the caregiver and the
3.7 individual reside together.

3.8 (e) "Grandchild" means a child of the caregiver's child.

3.9 (f) "Grandparent" means a parent of the caregiver's parent.

3.10 (g) "Parent" means the biological, adoptive, de facto, or foster parent, stepparent, or
3.11 legal guardian of a caregiver or the caregiver's spouse, or an individual who stood in loco
3.12 parentis to the caregiver when the caregiver was a child.

3.13 Subd. 2. **Credit allowed; maximum credit.** (a) An individual is allowed a credit against
3.14 the tax imposed by this chapter equal to \$200 for each month during the tax year that the
3.15 individual is a caregiver for a service recipient. The maximum credit in a taxable year is
3.16 \$2,400.

3.17 (b) An individual claiming the credit must certify to the commissioner that the individual
3.18 and the service recipient satisfy all the requirements of this section. The certification must
3.19 be made in a form and manner prescribed by the commissioner.

3.20 (c) Only one credit may be claimed for each service recipient in any tax year.

3.21 (d) For a nonresident or part-year resident, the credit must be allocated based on the
3.22 percentage calculated under section 290.06, subdivision 2c, paragraph (e).

3.23 Subd. 3. **Credit limitations.** (a) For claimants with income greater than 300 percent of
3.24 the federal poverty guideline, the credit under subdivision 2 is reduced by \$100 for every
3.25 \$1,000 of household income over 300 percent of the federal poverty guideline.

3.26 (b) Eligibility for the credit in subdivision 2 is limited to persons who have been certified
3.27 by a long-term care consultation team under section 256B.0911, subdivision 15, paragraph
3.28 (d).

3.29 (c) The credit in subdivision 2 is reduced to \$100 per month for any month in which a
3.30 service recipient receives more than four hours per day on average of federal, state, or

4.1 county-funded home care services as specified in section 256B.0651, subdivision 2, and
4.2 community first services and supports under section 256B.85.

4.3 Subd. 4. **Credit refundable.** If the amount of the credit under this section exceeds the
4.4 individual's tax liability under this chapter, the commissioner shall refund the excess amount
4.5 to the individual.

4.6 Subd. 5. **Caregiver training.** For each year in which a credit is claimed under this
4.7 section, the caregiver must participate in at least eight hours of (1) caregiver training,
4.8 education, or counseling, or (2) caregiver support group sessions.

4.9 Subd. 6. **Appropriation.** The amount necessary to pay the refunds under this chapter
4.10 is appropriated annually to the commissioner.

4.11 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
4.12 31, 2024.