

**PROPERTY TAX  
Public Safety Aid Report**

March 25, 2024

Department of Revenue  
Analysis of S.F. 4186 (Gustafson) as introduced

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

**Fund Impact**

	<b>F.Y. 2024</b>	<b>F.Y. 2025</b>	<b>F.Y. 2026</b>	<b>F.Y. 2027</b>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective the day following final enactment.

**EXPLANATION OF THE BILL**

In 2023 the one-time public safety aid provided \$300 million to some counties, cities, towns, and tribes that was to be used for public safety purposes.

The proposal would require jurisdictions that received aid to report to the commissioner of public safety the amount of aid received and how it was used or is planned to be used. The commissioner of public safety would compile the information and submit a report to the legislature. Reporting dates are not specified in the bill.

**REVENUE ANALYSIS DETAIL**

- The proposed report would not impact the state general fund.

**PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)**

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; Predictability</i>	Neutral
<i>Competitiveness for Businesses</i>	Neutral
<i>Responsiveness to Economic Conditions</i>	Neutral

*The bill is scored on a three-point scale (decrease, neutral, increase) for each principle in comparison to current law.*

Source: Minnesota Department of Revenue  
Property Tax Division – Research Unit  
<https://www.revenue.state.mn.us/revenue-analyses>

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