A bill for an act

relating to human services; establishing a home care tax credit; amending Minnesota Statutes 2006, section 256B.0911, subdivision 3; proposing coding for new law in Minnesota Statutes, chapter 290.

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

Section 1. Minnesota Statutes 2006, section 256B.0911, subdivision 3, is amended to read:

Subd. 3. **Long-term care consultation team.** (a) A long-term care consultation team shall be established by the county board of commissioners. Each local consultation team shall consist of at least one social worker and at least one public health nurse from their respective county agencies. The board may designate public health or social services as the lead agency for long-term care consultation services. If a county does not have a public health nurse available, it may request approval from the commissioner to assign a county registered nurse with at least one year experience in home care to participate on the team. Two or more counties may collaborate to establish a joint local consultation team or teams.

(b) The team is responsible for providing long-term care consultation services to all persons located in the county who request the services, regardless of eligibility for Minnesota health care programs.

(c) For applicants for a credit under section 290.0678, the team must certify in accordance with procedures established by the commissioner that the care provided by the caregiver:

(1) qualifies as personal care assistant services under section 256B.0655, subdivision 2;

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

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

Sec. 2. **[290.0678] MINNESOTA HOME CARE CREDIT.**

Subdivision 1. **Definitions.** The terms used in this section have the following meanings unless otherwise provided for by text.

Subd. 2. **Caregiver.** "Caregiver" means an individual who provides unpaid assistance on a daily basis that qualifies as personal care assistant services under section 256B.0655, subdivision 2, to a service recipient in either the individual's principal residence or the service recipient's principal residence.

Subd. 3. **Service recipient.** "Service recipient" means an individual who:

(1) is the spouse, parent, stepparent, sibling, stepsibling, child, stepchild, grandparent, or stepgrandparent of the taxpayer;

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

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

Subd. 4. **Credit allowed.** (a) An individual is allowed a credit against the tax imposed by this chapter equal to $200 for each month during the tax year that the individual is a caregiver for a service recipient. The maximum credit in a tax year shall be $2,400.

(b) The commissioner shall require individuals claiming the credit to certify that the individual and the service recipient satisfy all the requirements of this section.

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

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

Subd. 5. **Credit limitations.** (a) Eligibility for the credit in subdivision 4 is limited to persons with total household income, as defined in section 290A.03, subdivision 5, that does not exceed the maximum household income level eligible for a refund under section 290A.04, subdivision 2.

(b) Eligibility for the credit in subdivision 4 is limited to persons who have been certified by a long-term care consultation team under section 256B.0911, subdivision 3, paragraph (c).

(c) The credit in subdivision 4 is reduced to $100 for any month in which a service recipient receives more than four hours per day on average of federal, state, or county-funded home care services as specified in section 256B.0651, subdivision 2.

Subd. 6. **Credit refundable.** If the amount of the credit under this section exceeds the individual's tax liability under this chapter, the commissioner shall refund the excess amount to the claimant.

Subd. 7. **Caregiver training.** For each year in which a credit is claimed under this section, the caregiver must participate in at least eight hours of (1) caregiver training, education, or counseling, or (2) caregiver support group sessions.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2007.