



**S.F. No. 35, as introduced - 87th Legislative Session (2011-2012) [11-0650]**

2.1 of the service. This includes integrated service models as required in subdivision 1,  
2.2 paragraph (b).

2.3 (d) For each caregiver applying for a credit under section 290.0685, the team  
2.4 must certify in accordance with procedures established by the commissioner that the  
2.5 care provided by the caregiver:

2.6 (1) qualifies as personal care assistance services under section 256B.0659,  
2.7 subdivision 2;

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

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

2.11 (4) has been given a score using the caregiver burden scale under section 256B.0917,  
2.12 subdivision 6a.

2.13 Sec. 2. Minnesota Statutes 2010, section 256B.0917, is amended by adding a  
2.14 subdivision to read:

2.15 Subd. 6a. **Duties with respect to home care credit; applications.** (a) The  
2.16 commissioner shall develop by December 1, 2011, a caregiver burden scale to score  
2.17 applicants for the home care credit under section 290.0685. The score shall measure hours  
2.18 per week of care provided, the volume and types of assistance provided, and other criteria  
2.19 determined by the commissioner to be pertinent.

2.20 (b) Each caregiver applying for a credit under section 290.0685 must apply to the  
2.21 commissioner. The commissioner shall rank applicants on the score developed under  
2.22 paragraph (a). The commissioner shall limit approvals under this paragraph in order  
2.23 to keep the credit payments under section 290.0685 within the limits of appropriations  
2.24 made specifically for this purpose.

2.25 (c) In each calendar year, the commissioner shall accept, until February 15,  
2.26 applications for a caregiver burden scale score for the previous calendar year. By March  
2.27 15 of each calendar year, the commissioner must issue approvals for credits under section  
2.28 290.0685, based on each applicant's score on the scale and the appropriations available  
2.29 for credits. The commissioner may develop procedures to delegate to appropriate  
2.30 organizations the responsibility to assign burden scale scores to applicants.

2.31 (d) The commissioner is exempt from chapter 14 for purposes of this subdivision.

2.32 Sec. 3. **[290.0685] MINNESOTA HOME CARE CREDIT.**

2.33 Subdivision 1. **Definitions.** The terms defined in this subdivision have the following  
2.34 meanings unless otherwise provided for in text.

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3.1 (a) "Caregiver" means an individual who provides unpaid assistance on a daily basis  
3.2 that qualifies as personal care assistance services under section 256B.0659, subdivision 2,  
3.3 to a service recipient in either the caregiver's home or the service recipient's home.

3.4 (b) "Service recipient" means an individual who:

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

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

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

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

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

3.16 (c) An individual may claim only one credit in any tax year. Only one credit may be  
3.17 claimed for each service recipient in any tax year.

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

3.20 Subd. 3. **Credit limitations.** (a) Eligibility for the credit in subdivision 2 is limited  
3.21 to persons with total household income, as defined in section 290A.03, subdivision 5,  
3.22 that does not exceed the maximum household income level eligible for a refund under  
3.23 section 290A.04, subdivision 2.

3.24 (b) Eligibility for the credit in subdivision 2 is limited to persons who have been  
3.25 approved by the commissioner of human services under section 256B.0917, subdivision  
3.26 6a.

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

3.30 Subd. 4. **Credit refundable.** If the amount of the credit under this section exceeds  
3.31 the individual's tax liability under this chapter, the commissioner shall refund the excess  
3.32 amount to the claimant.

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

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4.1            **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
4.2            December 31, 2010.