144E.47 EFFECT OF CHANGES.

Subdivision 1. **Modifications.** The Cooper/Sams volunteer ambulance program is a gratuity established by the state of Minnesota and may be modified by subsequent legislative enactment at any time without creating any cause of action for any ambulance service personnel related to the program as a result. No provision of Laws 1993, First Special Session chapter 1, and no subsequent amendment may be interpreted as causing or resulting in the program to be funded for federal Internal Revenue Code or federal Employee Retirement Income Security Act of 1974 purposes, or as causing or resulting in any contributions to or investment income earned by the Cooper/Sams volunteer ambulance trust account to be subject to federal income tax to ambulance service personnel or their beneficiaries before actual receipt of a longevity award under section 144E.46.

Subd. 2. **Nonassignability.** No entitlement or claim of a qualified ambulance service person or the person's beneficiary to a Cooper/Sams volunteer ambulance award is assignable, or subject to garnishment, attachment, execution, levy, or legal process of any kind, except as provided in section 518.58, 518.581, or 518A.53. The director may not recognize any attempted transfer, assignment, or pledge of a Cooper/Sams volunteer ambulance award.

Subd. 3. **Public employee status.** Recognizing the important public function performed by ambulance service personnel, only for purposes of Laws 1993, First Special Session chapter 1, and the receipt of a state sponsored gratuity in the form of a Cooper/Sams volunteer ambulance award, all qualified ambulance service personnel are considered to be public employees.

History: *1Sp1993 c 1 art 9 s 61; 1995 c 207 art 9 s 27; 1997 c 199 s 14; 1997 c 203 art 6 s 92; 2005 c 164 s 29; 1Sp2005 c 7 s 28; 2007 c 11 s 1; 2024 c 122 art 1 s 24; 2024 c 127 art 63 s 22*