

TAX POLICY, AIDS, CREDITS, & REFUNDS

Governor's Budget Recommendations

\$\$\$ In thousands | BOLD indicates rows that total
 Revenues: Positive change indicates revenue increase
 Loans, Refunds, Aids & Credits: Positive change indicates expenditure increase

| LINE | ITEM | A | B | C | D | E | F | G | H | I | J | K | L | M |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------|
| | | NOV FY 2016-17 | NOV FY 2018-19 | NOV FY 2020-21 | GOV FY 2016-17 | GOV 16-17 vs. NOV 16-17 | GOV FY 2018 | GOV FY 2019 | GOV FY 2018-19 | GOV 18-19 vs. NOV 18-19 | GOV FY 2020 | GOV FY 2021 | GOV FY 2020-21 | GOV 20-21 vs. NOV 20-21 |
| GENERAL FUND TAX REVENUES: | | | | | | | | | | | | | | |
| 13 | INDIVIDUAL INCOME TAX | | | | | | | | | | | | | |
| 14 | Individual Income Tax | 24,761,987 | 27,406,300 | 29,903,600 | 24,761,987 | - | 13,334,800 | 14,071,500 | 27,406,300 | - | 14,589,300 | 15,314,300 | 29,903,600 | - |
| 15 | Individual Income Tax Refunds | (2,940,081) | (3,286,800) | (3,691,000) | (2,940,081) | - | (1,581,200) | (1,705,600) | (3,286,800) | - | (1,832,700) | (1,858,300) | (3,691,000) | - |
| 16 | 16, CH 189 - Stillbirth Income Tax Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 16, CH 189 - Military Pension Subtraction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 16, CH 189 - Small Business Investment Credit (Anqel Investment) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | GOV - Federal Conformity | - | - | - | (27,815) | (27,815) | 10,955 | (3,080) | 7,875 | 7,875 | (14,965) | (32,560) | (47,525) | (47,525) |
| 20 | GOV - Child & Dependent Care Credit | - | - | - | - | - | (28,400) | (31,400) | (59,800) | (59,800) | (34,500) | (37,700) | (72,200) | (72,200) |
| 21 | GOV - Working Family Credit | - | - | - | - | - | (46,200) | (47,000) | (93,200) | (93,200) | (48,200) | (49,100) | (97,300) | (97,300) |
| 22 | GOV - Military Service Credit | - | - | - | - | - | (2,600) | (2,700) | (5,300) | (5,300) | (2,900) | (3,000) | (5,900) | (5,900) |
| 23 | GOV - Anqel Tax Credit | - | - | - | - | - | - | (10,000) | (10,000) | (10,000) | - | - | - | - |
| 24 | GOV - Tax Interactions | - | - | - | - | - | 1,300 | 3,580 | 4,880 | 4,880 | 2,815 | 2,115 | 4,930 | 4,930 |
| 25 | SUBTOTAL: INDIVIDUAL INCOME TAX | 21,821,906 | 24,119,500 | 26,212,600 | 21,794,091 | (27,815) | 11,688,655 | 12,275,300 | 23,963,955 | (155,545) | 12,658,850 | 13,335,755 | 25,994,605 | (217,995) |
| 27 | CORPORATE FRANCHISE TAX | | | | | | | | | | | | | |
| 28 | Corporate Franchise Tax | 2,986,749 | 2,915,070 | 2,994,002 | 2,986,749 | - | 1,434,464 | 1,480,606 | 2,915,070 | - | 1,493,684 | 1,500,318 | 2,994,002 | - |
| 29 | Corporate Franchise Tax Refunds | (381,566) | (375,001) | (346,595) | (381,566) | - | (206,074) | (168,927) | (375,001) | - | (173,460) | (173,135) | (346,595) | - |
| 30 | GOV - Federal Conformity | - | - | - | 6,085 | 6,085 | 11,390 | 2,245 | 13,635 | 13,635 | (13,480) | (29,535) | (43,015) | (43,015) |
| 31 | GOV - Corporate tax reforms | - | - | - | - | - | 44,900 | 37,700 | 82,600 | 82,600 | 40,000 | 42,100 | 82,100 | 82,100 |
| 32 | GOV - Tax Interactions | - | - | - | - | - | - | 740 | 740 | 740 | (240) | (600) | (840) | (840) |
| 33 | SUBTOTAL: CORPORATE FRANCHISE TAX | 2,605,183 | 2,540,069 | 2,647,407 | 2,611,268 | 6,085 | 1,284,680 | 1,352,364 | 2,637,044 | 96,975 | 1,346,504 | 1,339,148 | 2,685,652 | 38,245 |
| 35 | SALES TAX | | | | | | | | | | | | | |
| 36 | Sales Tax | 11,283,487 | 11,875,782 | 12,654,561 | 11,283,487 | - | 5,842,669 | 6,033,113 | 11,875,782 | - | 6,226,542 | 6,428,019 | 12,654,561 | - |
| 37 | Sales Tax on Motor Vehicle Leases (Offset) | (118,442) | (136,300) | (149,400) | (118,442) | - | (65,500) | (70,800) | (136,300) | - | (74,400) | (75,000) | (149,400) | - |
| 38 | Sales Tax Refunds | (535,704) | (304,768) | (263,103) | (535,704) | - | (165,023) | (139,745) | (304,768) | - | (133,799) | (129,304) | (263,103) | - |
| 39 | Sales Tax Refunds, Indian Sales Tax | (20,856) | (20,200) | (20,800) | (20,856) | - | (10,000) | (10,200) | (20,200) | - | (10,400) | (10,400) | (20,800) | - |
| 40 | 12, CH 299 - MPLS Sales Tax to MSFA | 3,320 | 4,174 | 5,452 | 3,320 | - | 1,906 | 2,268 | 4,174 | - | 2,589 | 2,863 | 5,452 | - |
| 41 | MPLS Sales Tax W/Hold for Stadium | - | - | 17,174 | - | - | - | - | - | - | - | 17,174 | 17,174 | - |
| 42 | 16, CH 189 - Modify Tax for Modular Home Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | GOV - Expand Sales Tax Exemption for Charities | - | - | - | - | - | (5,900) | (6,600) | (12,500) | (12,500) | (6,800) | (7,000) | (13,800) | (13,800) |
| 44 | GOV - MSHSL Exemption | - | - | - | - | - | (820) | (840) | (1,660) | (1,660) | (860) | (880) | (1,740) | (1,740) |
| 45 | GOV - Sales Tax Exemption for Madelia | - | - | - | - | - | (170) | - | (170) | (170) | - | - | - | - |
| 46 | GOV - Sales Tax Update | - | - | - | - | - | 1,300 | 3,150 | 4,450 | 4,450 | 3,410 | 3,580 | 6,990 | 6,990 |
| 47 | GOV - Sidina Production Facility | - | - | - | - | - | (1,400) | (2,800) | (4,200) | (4,200) | (1,400) | - | (1,400) | (1,400) |
| 48 | GOV - Tax Interactions | - | - | - | - | - | (100) | (240) | (340) | (340) | (250) | (270) | (520) | (520) |
| 49 | SUBTOTAL: SALES TAX | 10,611,805 | 11,418,688 | 12,243,884 | 10,611,805 | - | 5,596,962 | 5,807,306 | 11,404,268 | (14,420) | 6,004,632 | 6,228,782 | 12,233,414 | (10,470) |
| 51 | STATEWIDE PROPERTY TAXES | | | | | | | | | | | | | |
| 52 | Statewide Property Taxes | 1,693,868 | 1,744,507 | 1,832,695 | 1,693,868 | - | 861,404 | 883,103 | 1,744,507 | - | 904,612 | 928,083 | 1,832,695 | - |
| 53 | GOV - Railroad Taxation Reform/Expansion | - | - | - | - | - | - | 11,860 | 11,860 | 11,860 | 21,920 | 22,580 | 44,500 | 44,500 |
| 54 | SUBTOTAL: STATEWIDE PROPERTY TAXES | 1,693,868 | 1,744,507 | 1,832,695 | 1,693,868 | - | 861,404 | 894,963 | 1,756,367 | 11,860 | 926,532 | 950,663 | 1,877,195 | 44,500 |

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| 56 | ESTATE TAX | | | | | | | | | | | | | |
| 57 | Estate Tax | 382,348 | 350,000 | 344,000 | 382,348 | - | 175,000 | 175,000 | 350,000 | - | 172,000 | 172,000 | 344,000 | - |
| 58 | Estate Tax Refunds | (21,332) | (19,500) | (18,900) | (21,332) | - | (9,900) | (9,600) | (19,500) | - | (9,500) | (9,400) | (18,900) | - |
| 59 | <i>GOV - Estate Tax Recapture Related to Eminent Domain</i> | - | - | - | - | - | (50) | (50) | (100) | (100) | (50) | (50) | (100) | (100) |
| 60 | SUBTOTAL: ESTATE TAX | 361,016 | 330,500 | 325,100 | 361,016 | - | 165,050 | 165,350 | 330,400 | (100) | 162,450 | 162,550 | 325,000 | (100) |
| 62 | ALCOHOLIC BEVERAGE TAX | | | | | | | | | | | | | |
| 63 | Alcoholic Beverage Tax | 178,362 | 183,740 | 191,170 | 178,362 | - | 90,970 | 92,770 | 183,740 | - | 94,630 | 96,540 | 191,170 | - |
| 64 | Alcoholic Beverage Tax Refunds | (1,484) | (1,500) | (1,500) | (1,484) | - | (750) | (750) | (1,500) | - | (750) | (750) | (1,500) | - |
| 65 | SUBTOTAL: ALCOHOLIC BEVERAGE TAX | 176,878 | 182,240 | 189,670 | 176,878 | - | 90,220 | 92,020 | 182,240 | - | 93,880 | 95,790 | 189,670 | - |
| 67 | CIGARETTE & TOBACCO PRODUCTS TAX | | | | | | | | | | | | | |
| 68 | Cigarette & Tobacco Products Tax | 1,263,445 | 1,278,630 | 1,291,530 | 1,263,445 | - | 637,660 | 640,970 | 1,278,630 | - | 644,180 | 647,350 | 1,291,530 | - |
| 69 | Cigarette & Tobacco Products Tax Refunds | (19,978) | (20,300) | (20,700) | (19,978) | - | (10,100) | (10,200) | (20,300) | - | (10,300) | (10,400) | (20,700) | - |
| 70 | <i>GOV - Tobacco Products Tax Reforms</i> | - | - | - | - | - | 625 | 1,550 | 2,175 | 2,175 | 1,640 | 1,710 | 3,350 | 3,350 |
| 71 | SUBTOTAL: CIGARETTE & TOBACCO TAX | 1,243,467 | 1,258,330 | 1,270,830 | 1,243,467 | - | 628,185 | 632,320 | 1,260,505 | 2,175 | 635,520 | 638,660 | 1,274,180 | 3,350 |
| 73 | TACONITE OCCUPATION TAX | 8,750 | 5,000 | 5,000 | 8,750 | - | 2,500 | 2,500 | 5,000 | - | 2,500 | 2,500 | 5,000 | - |
| 74 | MORTGAGE REGISTRY TAX | 238,534 | 226,686 | 238,416 | 238,534 | - | 112,314 | 114,372 | 226,686 | - | 117,467 | 120,949 | 238,416 | - |
| 75 | DEED TRANSFER TAX | 230,735 | 257,525 | 274,682 | 230,735 | - | 126,760 | 130,765 | 257,525 | - | 134,999 | 139,683 | 274,682 | - |
| 77 | INSURANCE GROSS EARN / FIRE MARSHALL | | | | | | | | | | | | | |
| 78 | Insurance Gross Earn / Fire Marshall | 743,544 | 791,942 | 837,304 | 743,544 | - | 390,224 | 401,718 | 791,942 | - | 412,535 | 424,769 | 837,304 | - |
| 79 | Insurance Gross Earn / Fire Marshall Refunds | (4,679) | (5,000) | (5,000) | (4,679) | - | (2,500) | (2,500) | (5,000) | - | (2,500) | (2,500) | (5,000) | - |
| 80 | <i>GOV - Equalize Insurance Premiums Tax Rates</i> | - | - | - | - | - | 200 | 200 | 400 | 400 | 200 | 200 | 400 | 400 |
| 81 | SUBTOTAL: INSURANCE GROSS EARNINGS / FIRE MARSHALL | 738,865 | 786,942 | 832,304 | 738,865 | - | 387,924 | 399,418 | 787,342 | 400 | 410,235 | 422,469 | 832,704 | 400 |
| 83 | CONTROLLED SUBSTANCE TAX | 5 | 10 | 10 | 5 | - | 5 | 5 | 10 | - | 5 | 5 | 10 | - |
| 84 | OTHER GROSS EARNINGS | 105 | 100 | 100 | 105 | - | 50 | 50 | 100 | - | 50 | 50 | 100 | - |
| 86 | LAWFUL GAMBLING TAX | | | | | | | | | | | | | |
| 87 | Lawful Gambling Tax | 118,078 | 131,000 | 139,100 | 118,078 | - | 64,500 | 66,500 | 131,000 | - | 68,500 | 70,600 | 139,100 | - |
| 88 | Lawful Gambling Tax Refunds | (620) | (600) | (600) | (620) | - | (300) | (300) | (600) | - | (300) | (300) | (600) | - |
| 89 | SUBTOTAL: LAWFUL GAMBLING TAX | 117,458 | 130,400 | 138,500 | 117,458 | - | 64,200 | 66,200 | 130,400 | - | 68,200 | 70,300 | 138,500 | - |
| 91 | <i>REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base</i> | 73,800 | 73,800 | 73,800 | 73,800 | - | 36,900 | 36,900 | 73,800 | - | 36,900 | 36,900 | 73,800 | - |
| 92 | <i>REFERENCE LINE: Lawful Gambling Taxes - Stadium</i> | 43,658 | 56,600 | 64,700 | 43,658 | - | 27,300 | 29,300 | 56,600 | - | 31,300 | 33,400 | 64,700 | - |
| 94 | MEDICAL ASSISTANCE SURCHARGES | 549,552 | 548,614 | 548,614 | 549,552 | - | 274,307 | 274,307 | 548,614 | - | 274,307 | 274,307 | 548,614 | - |
| 95 | MOTOR VEHICLE REGISTRATION TAX | 1,321 | 1,300 | 1,350 | 1,321 | - | 650 | 650 | 1,300 | - | 675 | 675 | 1,350 | - |
| 96 | OTHER TAX REFUNDS | (11,269) | (11,510) | (11,710) | (11,269) | - | (5,705) | (5,805) | (11,510) | - | (5,805) | (5,905) | (11,710) | - |
| 98 | GOV - CONSTR. & DEMO WASTE MANAGEMENT TAX RATE | - | - | - | - | - | 130 | 140 | 270 | 270 | 140 | 150 | 290 | 290 |
| 99 | FUND BALANCE ROUNDING | - | - | - | - | - | - | - | - | - | - | - | - | - |

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| | | <i>A</i> | <i>B</i> | <i>C</i> | <i>D</i> | <i>E</i> | <i>F</i> | <i>G</i> | <i>H</i> | <i>I</i> | <i>J</i> | <i>K</i> | <i>L</i> | <i>M</i> |
|------|--|-------------------|-------------------|-------------------|-------------------|----------------------------|----------------|----------------|-------------------|----------------------------|----------------|----------------|-------------------|----------------------------|
| LINE | ITEM | NOV FY 2016-17 | NOV FY 2018-19 | NOV FY 2020-21 | GOV FY 2016-17 | GOV 16-17 vs. NOV 16-17 | GOV FY 2018 | GOV FY 2019 | GOV FY 2018-19 | GOV 18-19 vs. NOV 18-19 | GOV FY 2020 | GOV FY 2021 | GOV FY 2020-21 | GOV 20-21 vs. NOV 20-21 |
| 101 | TOTAL TAX REVENUES | 40,388,179 | 43,538,901 | 46,749,452 | 40,366,449 | (21,730) | 21,278,291 | 22,202,225 | 43,480,516 | (58,385) | 22,831,141 | 23,776,531 | 46,607,672 | (141,780) |
| | GENERAL FUND NON-TAX REVENUES: | | | | | | | | | | | | | |
| 106 | GOV - DEPT. EARNINGS TOBACCO TAX CHANGES | - | - | - | - | - | 286 | 125 | 411 | 411 | 286 | 125 | 411 | 411 |
| 108 | TOTAL NON-TAX REVENUES | - | - | - | - | - | 286 | 125 | 411 | 411 | 286 | 125 | 411 | 411 |
| | GENERAL FUND NET LOAN ACTIVITY | | | | | | | | | | | | | |
| 113 | GOV - SENIOR DEFERRAL REIMBURSEMENT | - | - | - | - | - | - | 170 | 170 | 170 | 250 | 250 | 500 | 500 |
| 115 | TOTAL NET LOAN ACTIVITY | - | - | - | - | - | - | 170 | 170 | 170 | 250 | 250 | 500 | 500 |

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| | PROPERTY TAX AIDS, CREDITS, & REFUNDS: | | | | | | | | | | | | | |
| 120 | PROPERTY TAX REFUNDS | | | | | | | | | | | | | |
| 121 | Homeowners (Homestead Credit Refund) | 837,451 | 895,200 | 964,900 | 837,451 | - | 439,600 | 455,600 | 895,200 | - | 473,500 | 491,400 | 964,900 | - |
| 122 | Renter Property Tax Refund | 445,050 | 465,000 | 485,100 | 445,050 | - | 230,600 | 234,400 | 465,000 | - | 239,900 | 245,200 | 485,100 | - |
| 123 | Targeting (Special Property Tax Refund) | 12,854 | 11,770 | 10,000 | 12,854 | - | 6,770 | 5,000 | 11,770 | - | 5,000 | 5,000 | 10,000 | - |
| 124 | Forest Land Credits (Sustainable Forest Incentive Payment) | 10,852 | 11,690 | 12,400 | 10,852 | - | 5,760 | 5,930 | 11,690 | - | 6,110 | 6,290 | 12,400 | - |
| 125 | GOV - Homeowners Refund | - | - | - | - | - | (380) | (2,520) | (2,900) | (2,900) | (3,660) | (1,830) | (5,490) | (5,490) |
| 126 | SUBTOTAL: PROPERTY TAX REFUNDS | 1,306,207 | 1,383,660 | 1,472,400 | 1,306,207 | - | 682,350 | 698,410 | 1,380,760 | (2,900) | 720,850 | 746,060 | 1,466,910 | (5,490) |
| 128 | LOCAL AIDS: | | | | | | | | | | | | | |
| | LOCAL GOVERNMENT AID | | | | | | | | | | | | | |
| 131 | Local Government Aid | 1,036,286 | 1,038,796 | 1,038,796 | 1,036,286 | - | 519,398 | 519,398 | 1,038,796 | - | 519,398 | 519,398 | 1,038,796 | - |
| 132 | GOV - Local Government Aid Increase | - | - | - | - | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 40,000 | 40,000 |
| 133 | GOV - Aid to Madelia and Watonwan for Fire Recovery | - | - | - | - | - | 31 | 31 | 62 | 62 | 31 | 31 | 62 | 62 |
| 134 | SUBTOTAL: LOCAL GOVERNMENT AID | 1,036,286 | 1,038,796 | 1,038,796 | 1,036,286 | - | 519,429 | 539,429 | 1,058,858 | 20,062 | 539,429 | 539,429 | 1,078,858 | 40,062 |
| 136 | DISPARITY REDUCTION AID | | | | | | | | | | | | | |
| 137 | To School Districts | 15,859 | 15,858 | 15,858 | 15,859 | - | 7,929 | 7,929 | 15,858 | - | 7,929 | 7,929 | 15,858 | - |
| 138 | To Cities, Counties, Towns | 20,276 | 20,266 | 20,266 | 20,276 | - | 10,133 | 10,133 | 20,266 | - | 10,133 | 10,133 | 20,266 | - |
| 139 | SUBTOTAL: DISPARITY REDUCTION AID | 36,135 | 36,124 | 36,124 | 36,135 | - | 18,062 | 18,062 | 36,124 | - | 18,062 | 18,062 | 36,124 | - |
| 141 | COUNTY PROGRAM AID | | | | | | | | | | | | | |
| 142 | County Program Aid | 418,532 | 417,048 | 416,908 | 418,532 | - | 208,457 | 208,591 | 417,048 | - | 208,454 | 208,454 | 416,908 | - |
| 143 | GOV - County Program Aid Increase | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 20,000 |
| 144 | GOV - Aid to Madelia and Watonwan for Fire Recovery | - | - | - | - | - | 15 | 15 | 30 | 30 | 15 | 15 | 30 | 30 |
| 145 | Local Impact Notes / Public Defender | 832 | 1,428 | 1,428 | 832 | - | 714 | 714 | 1,428 | - | 714 | 714 | 1,428 | - |
| 146 | SUBTOTAL: COUNTY PROGRAM AID | 419,364 | 418,476 | 418,336 | 419,364 | - | 209,186 | 219,320 | 428,506 | 10,030 | 219,183 | 219,183 | 438,366 | 20,030 |
| 148 | PAYMENTS TO COUNTIES W/ INDIAN CASINOS | 3,104 | 3,064 | 3,064 | 3,104 | - | 1,532 | 1,532 | 3,064 | - | 1,532 | 1,532 | 3,064 | - |
| 149 | 14, CH 308 - COUNTY AIS PREVENTION AID | 20,000 | 20,000 | 20,000 | 20,000 | - | 10,000 | 10,000 | 20,000 | - | 10,000 | 10,000 | 20,000 | - |
| 150 | 14, CH 308 - DEBT SERVICE AID (L&C JOINT POWERS BOARD) | - | 3,100 | 4,400 | - | - | 900 | 2,200 | 3,100 | - | 2,200 | 2,200 | 4,400 | - |
| 151 | 13, CH 143 - TOWNSHIP AID | 19,997 | 20,000 | 20,000 | 19,997 | - | 10,000 | 10,000 | 20,000 | - | 10,000 | 10,000 | 20,000 | - |
| | PROPERTY CREDITS: | | | | | | | | | | | | | |
| 155 | BORDER CITY DISPARITY CREDIT | | | | | | | | | | | | | |
| 156 | To School Districts | 3,980 | 4,567 | 4,848 | 3,980 | - | 2,249 | 2,318 | 4,567 | - | 2,388 | 2,460 | 4,848 | - |
| 157 | To Cities, Counties, Towns | 17,750 | 20,209 | 21,448 | 17,750 | - | 9,954 | 10,255 | 20,209 | - | 10,565 | 10,883 | 21,448 | - |
| 158 | SUBTOTAL: BORDER CITY DISPARITY CREDIT | 21,730 | 24,776 | 26,296 | 21,730 | - | 12,203 | 12,573 | 24,776 | - | 12,953 | 13,343 | 26,296 | - |
| 160 | MARKET VALUE HOMESTEAD CREDIT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 162 | AGRIC. MARKET VALUE HOMESTEAD CREDIT | - | - | - | - | - | - | - | - | - | - | - | - | - |

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| 163 | To School Districts | 17,481 | 18,073 | 18,068 | 17,481 | - | 9,039 | 9,034 | 18,073 | - | 9,034 | 9,034 | 18,068 | - |
| 164 | 14. CH 308 - Agric. Market Value Homestead Credit Increase | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 165 | To Cities, Counties, Towns | 60,050 | 59,154 | 59,154 | 60,050 | - | 29,577 | 29,577 | 59,154 | - | 29,577 | 29,577 | 59,154 | - |
| 166 | SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT | 77,531 | 77,227 | 77,222 | 77,531 | - | 38,616 | 38,611 | 77,227 | - | 38,611 | 38,611 | 77,222 | - |
| 168 | BORDER CITY REIMBURSEMENT | 35 | 36 | 36 | 35 | - | 18 | 18 | 36 | - | 18 | 18 | 36 | - |
| 170 | PRIOR YEAR CREDIT ADJUSTMENTS | 85 | - | - | 85 | - | - | - | - | - | - | - | - | - |
| 172 | DISASTER CREDIT | | | | | | | | | | | | | |
| 173 | To School Districts | 4 | 61 | 50 | 4 | - | 35 | 26 | 61 | - | 25 | 25 | 50 | - |
| 174 | To Cities, Counties, Towns | 12 | 254 | 200 | 12 | - | 154 | 100 | 254 | - | 100 | 100 | 200 | - |
| 175 | SUBTOTAL: DISASTER CREDIT | 16 | 315 | 250 | 16 | - | 189 | 126 | 315 | - | 125 | 125 | 250 | - |
| 177 | AGRICULTURAL PRESERVATION CREDIT | 240 | 1,286 | 1,300 | 240 | - | 636 | 650 | 1,286 | - | 650 | 650 | 1,300 | - |
| 179 | TACONITE TAX RELIEF AREA AIDS & CREDITS: | | | | | | | | | | | | | |
| 180 | Taconite Aid Reimbursement to ISD #317 Deer River (School) | 1,122 | 1,122 | 1,122 | 1,122 | - | 561 | 561 | 1,122 | - | 561 | 561 | 1,122 | - |
| 181 | Suppl. Taconite Homestead Relief (Non-School) | 10,596 | 10,747 | 10,962 | 10,596 | - | 5,347 | 5,400 | 10,747 | - | 5,454 | 5,508 | 10,962 | - |
| 182 | SUBTOTAL: TACONITE TAX RELIEF AREA AIDS & CREDITS | 11,718 | 11,869 | 12,084 | 11,718 | - | 5,908 | 5,961 | 11,869 | - | 6,015 | 6,069 | 12,084 | - |
| 184 | TACONITE PRODUCTION TAX REPLACEMENT AID | | | | | | | | | | | | | |
| 185 | Repl. Taconite Prod. Tax Red. (TR OUT IRRRB) | 6,950 | 5,573 | 6,531 | 6,950 | - | 2,827 | 2,746 | 5,573 | - | 3,109 | 3,422 | 6,531 | - |
| 186 | Repl. Taconite Prod. Tax Red. | 9,340 | 8,309 | 8,591 | 9,340 | - | 4,196 | 4,113 | 8,309 | - | 4,236 | 4,355 | 8,591 | - |
| 187 | SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID | 16,290 | 13,882 | 15,122 | 16,290 | - | 7,023 | 6,859 | 13,882 | - | 7,345 | 7,777 | 15,122 | - |
| 189 | LOCAL PENSION AIDS: | | | | | | | | | | | | | |
| 191 | POLICE/FIRE/INSURANCE SURCHARGE STATE AID | | | | | | | | | | | | | |
| 192 | Police State Aid | 135,743 | 148,679 | 161,913 | 135,743 | - | 72,750 | 75,929 | 148,679 | - | 79,235 | 82,678 | 161,913 | - |
| 193 | Fire State Aid | 56,973 | 60,298 | 64,464 | 56,973 | - | 29,646 | 30,652 | 60,298 | - | 31,693 | 32,771 | 64,464 | - |
| 194 | Insurance Surcharge Aid | 8,313 | 8,946 | 9,583 | 8,313 | - | 4,396 | 4,550 | 8,946 | - | 4,709 | 4,874 | 9,583 | - |
| 195 | SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID | 201,029 | 217,923 | 235,960 | 201,029 | - | 106,792 | 111,131 | 217,923 | - | 115,637 | 120,323 | 235,960 | - |
| 197 | POLITICAL CONTRIBUTION REFUNDS | 1,261 | 9,000 | 10,000 | 1,261 | - | 3,500 | 5,500 | 9,000 | - | 4,500 | 5,500 | 10,000 | - |
| 198 | TAX REFUND INTEREST (OPEN) | 17,710 | 19,350 | 21,050 | 17,710 | - | 9,450 | 9,900 | 19,350 | - | 10,300 | 10,750 | 21,050 | - |
| 199 | BOVINE TB CREDIT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 200 | PERA PENSION AID | 28,158 | 27,992 | 13,924 | 28,158 | - | 14,020 | 13,972 | 27,992 | - | 13,924 | - | 13,924 | - |
| 201 | GOV - PERA PENSION AID INCREASE | - | - | - | - | - | 4,500 | 4,500 | 9,000 | 9,000 | 9,000 | 9,000 | 18,000 | 18,000 |
| 202 | LOCAL POLICE/FIRE AMORT. AID (OPEN) | 5,458 | 5,458 | 5,458 | 5,458 | - | 2,729 | 2,729 | 5,458 | - | 2,729 | 2,729 | 5,458 | - |
| 203 | REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL) | 4,188 | 4,188 | 4,188 | 4,188 | - | 2,094 | 2,094 | 4,188 | - | 2,094 | 2,094 | 4,188 | - |
| 204 | FIREFIGHTERS RELIEF REIMBURSEMENTS (OPEN) | 1,065 | 1,198 | 1,198 | 1,065 | - | 599 | 599 | 1,198 | - | 599 | 599 | 1,198 | - |
| 205 | POLICE-FIRE RETIREMENT SUPP. AID (2013, CH143) | 30,998 | 31,000 | 31,000 | 30,998 | - | 15,500 | 15,500 | 31,000 | - | 15,500 | 15,500 | 31,000 | - |
| 206 | FIRE/EMS VOL. RET. STIPEND AID PILOT (2014, CH308) | 3,105 | 1,570 | - | 3,105 | - | 1,570 | - | 1,570 | - | - | - | - | - |
| 207 | PILT DNR AND DOT | 63,539 | 75,067 | 76,098 | 63,539 | - | 37,413 | 37,654 | 75,067 | - | 37,911 | 38,187 | 76,098 | - |

TAX POLICY, AIDS, CREDITS, & REFUNDS

Governor's Budget Recommendations

\$\$\$ In thousands | BOLD indicates rows that total
 Revenues: Positive change indicates revenue increase
 Loans, Refunds, Aids & Credits: Positive change indicates expenditure increase

| LINE | ITEM | A | B | C | D | E | F | G | H | I | J | K | L | M |
|------------|--|-------------------|-------------------|-------------------|-------------------|----------------------------|------------------|------------------|-------------------|----------------------------|------------------|------------------|-------------------|----------------------------|
| | | NOV FY 2016-17 | NOV FY 2018-19 | NOV FY 2020-21 | GOV FY 2016-17 | GOV 16-17 vs. NOV 16-17 | GOV FY 2018 | GOV FY 2019 | GOV FY 2018-19 | GOV 18-19 vs. NOV 18-19 | GOV FY 2020 | GOV FY 2021 | GOV FY 2020-21 | GOV 20-21 vs. NOV 20-21 |
| 209 | MAHNOMEN ADJUSTMENTS | | | | | | | | | | | | | |
| 210 | Mahnomen (School) | 280 | 280 | 280 | 280 | - | 140 | 140 | 280 | - | 140 | 140 | 280 | - |
| 211 | Mahnomen (Non-School) | 2,120 | 2,120 | 2,120 | 2,120 | - | 1,060 | 1,060 | 2,120 | - | 1,060 | 1,060 | 2,120 | - |
| 212 | SUBTOTAL: MAHNOMEN ADJUSTMENTS | 2,400 | 2,400 | 2,400 | 2,400 | - | 1,200 | 1,200 | 2,400 | - | 1,200 | 1,200 | 2,400 | - |
| 214 | WATER QUALITY PROTECTION AIDS | | | | | | | | | | | | | |
| 215 | GOV - Buffer Aid | - | - | - | - | - | - | 6,300 | 6,300 | 6,300 | 6,300 | 6,300 | 12,600 | 12,600 |
| 216 | GOV - Riparian Protection Aid | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 20,000 |
| 217 | SUBTOTAL: WATER QUALITY PROTECTION AID | - | - | - | - | - | - | 16,300 | 16,300 | 16,300 | 16,300 | 16,300 | 32,600 | 32,600 |
| 219 | UTILITY TRANSITION CREDIT (NON-SCHOOL) | 351 | 6 | 16 | 351 | - | 1 | 5 | 6 | - | 7 | 9 | 16 | - |
| 220 | 14, CH 308 - TRANSITION AID FOR BUS. PROD. PROP | 127 | 181 | 72 | 127 | - | 105 | 76 | 181 | - | 51 | 21 | 72 | - |
| 221 | PERFORMANCE MEASUREMENT | 784 | 782 | 791 | 784 | - | 390 | 392 | 782 | - | 394 | 397 | 791 | - |
| 222 | LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL) | 54 | 160 | 160 | 54 | - | 80 | 80 | 160 | - | 80 | 80 | 160 | - |
| 223 | LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL) | 20 | 39 | 40 | 20 | - | 19 | 20 | 39 | - | 20 | 20 | 40 | - |
| 224 | 13, CH 143 - MOOSE LAKE ASSESS REIMB | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | 12, SS1, CH 1 - FLOOD DISASTER ASSISTANCE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | 13, CH 143 - AID FOR CITY OF MPLS DEBT SVC | 3,720 | 8,240 | 8,240 | 3,720 | - | 4,120 | 4,120 | 8,240 | - | 4,120 | 4,120 | 8,240 | - |
| 227 | 13, CH 143 - BLOOMINGTON INFRASTRUCTURE PROJECTS FD | 9,342 | 9,722 | - | 9,342 | - | 4,858 | 4,864 | 9,722 | - | - | - | - | - |
| 228 | 13, CH 143 - GREATER MN INTERN CREDIT, DOR TR. TO OHE | 20 | 40 | 40 | 20 | - | 20 | 20 | 40 | - | 20 | 20 | 40 | - |
| 229 | GOV - OHP INDIAN CHILD WELFARE ACT (ICWA) AID TO COUNTIES | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 20,000 |
| 230 | GOV - AG SCHOOL BONDING CREDIT | - | - | - | - | - | - | 35,400 | 35,400 | 35,400 | 46,600 | 54,800 | 101,400 | 101,400 |
| 231 | GOV - FOREST LAND CREDITS | - | - | - | - | - | - | 4,400 | 4,400 | 4,400 | 4,600 | 4,800 | 9,400 | 9,400 |
| 232 | GOV - PROPERTY TAX INTERACTIONS | - | - | - | - | - | - | (2,030) | (2,030) | (2,030) | (3,000) | (1,140) | (4,140) | (4,140) |
| 234 | TOTAL TAX AIDS AND CREDITS | 3,342,067 | 3,466,927 | 3,556,065 | 3,342,067 | - | 1,725,012 | 1,842,177 | 3,567,189 | 100,262 | 1,879,559 | 1,908,368 | 3,787,927 | 231,862 |
| | GENERAL FUND ADMIN. EXPENDITURES: | | | | | | | | | | | | | |
| 239 | GOV - DOR TAX POLICY ADMINISTRATION | - | - | - | - | - | 1,497 | 2,103 | 3,600 | 3,600 | 2,013 | 1,900 | 3,913 | 3,913 |
| 240 | GOV - DNR FOREST LAND CREDITS ADMINISTRATION | - | - | - | - | - | 156 | 312 | 468 | 468 | 231 | 231 | 462 | 462 |
| 242 | TOTAL GF ADMIN EXPENDITURES | - | - | - | - | - | 1,653 | 2,415 | 4,068 | 4,068 | 2,244 | 2,131 | 4,375 | 4,375 |
| 245 | TOTAL GF NET IMPACT, GOV RECS | - | - | - | (21,730) | (21,730) | (20,373) | (142,101) | (162,474) | (162,474) | (165,614) | (212,492) | (378,106) | (378,106) |
| | NON-GENERAL FUND IMPACTS | | | | | | | | | | | | | |
| | NON-GENERAL FUND REVENUE | | | | | | | | | | | | | |
| 250 | Special Revenue Fund - Gross Receipts Tax on Non-Ferrous Mining | - | - | - | - | - | - | - | - | - | (6,100) | (16,500) | (22,600) | (22,600) |
| 251 | Natural Resources and Arts Funds - Interactions | - | - | - | - | - | (435) | (410) | (845) | (845) | (320) | (260) | (580) | (580) |
| 252 | Environmental Fund - Construction & Demo Waste Management Tax Rate | - | - | - | - | - | 300 | 330 | 630 | 630 | 340 | 350 | 690 | 690 |

TAX POLICY, AIDS, CREDITS, & REFUNDS

Governor's Budget Recommendations

\$\$\$ In thousands | BOLD indicates rows that total

Revenues: Positive change indicates revenue increase

Loans, Refunds, Aids & Credits: Positive change indicates expenditure increase

| | | A | B | C | D | E | F | G | H | I | J | K | L | M |
|------|--|-------------------|-------------------|-------------------|-------------------|----------------------------|----------------|----------------|-------------------|----------------------------|----------------|----------------|-------------------|----------------------------|
| LINE | ITEM | NOV FY 2016-17 | NOV FY 2018-19 | NOV FY 2020-21 | GOV FY 2016-17 | GOV 16-17 vs. NOV 16-17 | GOV FY 2018 | GOV FY 2019 | GOV FY 2018-19 | GOV 18-19 vs. NOV 18-19 | GOV FY 2020 | GOV FY 2021 | GOV FY 2020-21 | GOV 20-21 vs. NOV 20-21 |
| 253 | SUBTOTAL: NON-GENERAL FUND REVENUE | - | - | - | - | - | (135) | (80) | (215) | (215) | (6,080) | (16,410) | (22,490) | (22,490) |
| | NON-GENERAL FUND EXPENDITURES | | | | | | | | | | | | | |
| 256 | <i>Special Revenue Fund - Gross Receipts Tax on Non-Ferrous Mining</i> | - | - | - | - | - | - | - | - | - | - | 6,100 | 6,100 | 6,100 |
| 257 | SUBTOTAL: NON-GENERAL FUND EXPENDITURES | - | - | - | - | - | - | - | - | - | - | 6,100 | 6,100 | 6,100 |
| 260 | TOTAL NON-GENERAL FUND IMPACT | - | - | - | - | - | (135) | (80) | (215) | (215) | (6,080) | (10,310) | (16,390) | (16,390) |