

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON, HF 4-3E (House) vs HF 4-1UE (Senate) v Governor

Date 4/18/2017

## ALL FUNDS

\$\$\$ in thousands | BOLD indicates rows included in total

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

4:01 PM

ALL OTHER: Negative change indicates revenue decrease

ITEM	GOVERNOR			HOUSE			SENATE		
	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
<b>GENERAL FUND FORECAST:</b>									
1 TAX POLICY	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372
2 PROPERTY TAX REFUNDS, AIDS, & CREDITS	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210
<b>GENERAL FUND PROPOSED CHANGES:</b>									
5 TAX POLICY	-	(78,673)	(47,323)	-	(1,190,047)	(1,527,228)	-	(822,740)	(998,220)
6 PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	113,118	231,185	-	123,848	91,351	-	80,150	114,854
7 <b>SUBTOTAL: GENERAL FUND IMPACT</b>	-	<b>(191,791)</b>	<b>(278,508)</b>	-	<b>(1,313,895)</b>	<b>(1,618,579)</b>	-	<b>(902,890)</b>	<b>(1,113,074)</b>
<b>GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:</b>									
10 STADIUM RESERVE, CURRENT LAW	-	-	-	-	40,301	81,855	-	-	-
11 STADIUM RESERVE, HF 4-3E CHANGES	-	-	-	-	36,341	73,638	-	-	-
12 <b>SUBTOTAL: STADIUM RESERVE, NET CHANGES</b>	-	-	-	-	<b>(3,960)</b>	<b>(8,217)</b>	-	-	-
<b>NON-GENERAL FUND PROPOSED CHANGES:</b>									
15 LEGACY FUNDS	-	(895)	(580)	-	-	(4,724)	-	(517)	361
16 HIGHWAY USER TAX DISTRIBUTION FUND	-	(310)	(380)	-	(310)	(380)	-	(340)	(410)
17 STATE AIRPORTS FUND	-	-	-	-	-	-	-	(410)	(430)
18 SPECIAL REVENUE FUND	-	-	16,500	-	255	354	-	-	-
19 ENVIRONMENTAL FUND	-	620	690	-	1,164	1,332	-	-	-
20 TACONITE MUNICIPAL AID ACCOUNT (NET ACTIVITY)	-	-	-	-	-	-	-	-	-
21 TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	8,400	-	-
22 TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(592)	(736)	(5,688)	-	-
23 DOUGLAS J. JOHNSON ECONOMIC FUND	-	-	-	-	(572)	(596)	(2,800)	-	-
24 IRON RANGE RESOURCES AND REHABILITATION BOARD	-	-	-	-	-	-	(7,100)	-	-
25 MINNESOTA MINERALS 21 <sup>ST</sup> CENTURY FUND	-	-	-	-	-	-	7,100	-	-
26 PILT TRUST FUND	-	-	-	-	(2,804)	(5,322)	-	-	-
27 HEALTHCARE ACCESS FUND	-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)
28 OUTDOOR HERITAGE TRUST FUND	-	-	-	-	2,200	4,400	-	-	-
29 ENVIRONMENT AND NATURAL RESOURCES TRUST FUND	-	-	-	-	700	1,400	-	-	-
30 <b>SUBTOTAL: NON-GENERAL FUND IMPACT</b>	-	<b>(585)</b>	<b>1,003,230</b>	-	<b>(18)</b>	<b>(4,508)</b>	<b>(88)</b>	<b>(6,367)</b>	<b>(1,579)</b>

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - TAX POLICY

## GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

	HF	AUTHOR	SF	AUTHOR	ITEM	EFFECTIVE	A		B		C		D		E		F		G		H		I		J		K		L		M		N	
							GOVERNOR		HOUSE						SENATE																			
							FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21		
					<b>TAX POLICY:</b>																													
					<b>INDIVIDUAL INCOME TAXES</b>																													
1			2015	Chamberlain	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	-	-	-	-	-	-	-	-	(202,200)	(190,800)	(393,000)	(197,600)	(204,800)	(402,400)														
3	1945, 869	Neu, Metsa			Subtraction, Social Security	TY 2017	-	-	(131,400)	(137,700)	(269,100)	(201,200)	(210,600)	(411,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4				Senjem/Rest	Subtraction, Social Security	TY 2017	-	-	-	-	-	-	-	-	(36,500)	(38,400)	(74,900)	(40,100)	(41,900)	(82,000)														
6	615	Anderson, S.	540	Lang	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	-	-	-	-	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)														
7	1354	Swedzinski			Section 179 Carryover *	TY 2017	-	-	(3,300)	(3,700)	(7,000)	(3,900)	(3,700)	(7,600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	1869	Jessup	1634	Chamberlain	Subtraction, Section 529 College Savings Plan	TY 2017	-	-	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	1869	Jessup	1634	Chamberlain	Refundable Credit, Section 529 College Savings Plan	TY 2017	-	-	(10,100)	(10,400)	(20,500)	(10,800)	(11,100)	(21,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12			941	Miller	Non-Refundable Credit, Student Loan Payments (Max. Credit \$700)	TY 2017	-	-	-	-	-	-	-	-	(30,100)	(31,100)	(61,200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	19	Davids			Refundable Credit, Student Loans	TY 2017	-	-	(49,600)	(51,300)	(100,900)	(53,100)	(54,900)	(108,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	882	Davids			Subtraction, Discharged Student Loan Debt	TY 2017	-	-	(90)	(50)	(140)	(30)	(130)	(160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	387	Kresha	256	Chamberlain	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	-	(20,000)	(20,000)	(10,000)	(10,000)	(20,000)	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)														
18			913	Nelson	Modify Credit, R&D Alternative Simplified Calculation Option	TY 2018	-	-	-	-	-	-	-	-	-	(7,200)	(7,200)	(7,500)	(7,700)	(15,200)														
19	253	Anderson,S.	647	Nelson	Modify R&D Credit, Refundable Up to \$100,000	TY 2017	-	-	(4,800)	(5,300)	(10,100)	(5,800)	(5,900)	(11,700)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	253	Anderson,S.	647	Nelson	Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-	(300)	(300)	(600)	(300)	(300)	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	253	Anderson,S.	647	Nelson	Modify R&D Credit, Allow Against AMT	TY 2017	-	-	(100)	(100)	(200)	(100)	(100)	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23			538	Miller	Reciprocity Agreement, MN-WI	TY 2018	-	-	-	-	-	-	-	-	(1,500)	(3,000)	(4,500)	(3,000)	(3,000)	(6,000)														
24	183-DE1	Davids			Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-	(8,600)	(6,100)	(14,700)	(6,400)	(6,700)	(13,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25																																		
26	513	Swedzinski	646	Bakk	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	-	-	-	-	-	-	-	-	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)														
27	893	Davids (GOV)	726	Chamberlain (GOV)	Modify Working Family Credit	TY 2017	(93,000)	(97,200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	1020	Hamilton	785	Goggin	Non-Refundable Credit, Workforce Housing *	TY 2018 Only	-	-	-	-	-	-	-	-	-	(2,500)	(2,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	1249	Hoppe	1181	Senjem	Credit, Low-Income Housing *	TY 2017-2025	-	-	(7,000)	(14,000)	(21,000)	(21,000)	(28,000)	(49,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	1234	Davids	888	Houstley	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	-	-	(700)	(800)	(1,500)	(800)	(800)	(1,600)	(700)	(800)	(1,500)	(800)	(800)	(1,600)														
33	868	Jessup	763	Jasinski	Modify Greater MN Internship Credit	TY 2017	-	-	-	-	-	-	-	-	(400)	(400)	(800)	(400)	(400)	(800)														
34	1488	Draskowski			Repeal Refundable Credit, Greater MN Internship	TY 2018	-	-	-	10	10	10	10	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	574	Urdahl	524	Pratt	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	-	-	(40)	(40)	(160)	(180)	(340)	-	(40)	(40)	(160)	(180)	(340)														

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - TAX POLICY

## GENERAL FUND CHANGES

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TAX POLICY:

						A	B	C	D	E	F	G	H	I	J	K	L	M	N			
						GOVERNOR		HOUSE						SENATE								
HF	AUTHOR	SF	AUTHOR	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21			
37	386	Kresha	256	Chamberlain	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)	(400)	(600)
38	255	Anderson,S.	416	Nelson	Modify Subtraction, K-12 Education, Income Thresholds	TY 2017	-	-	(3,100)	(3,100)	(6,200)	(3,100)	(3,100)	(6,200)	-	-	-	-	-	-	-	-
39					Interaction between subtraction and credit		-	-	2,600	2,600	5,200	2,600	2,600	5,200	-	-	-	-	-	-	-	-
40	255	Anderson,S.	416	Nelson	Modify Refundable Credit, Education, Income Thresholds/Credit Size	TY2017	-	-	(7,000)	(7,200)	(14,200)	(7,300)	(7,400)	(14,700)	-	-	-	-	-	-	-	-
41	602	Anderson,S.	416	Nelson	Modify Refundable Credit, Education, PreK Expenses	TY2017	-	-	(12,700)	(12,900)	(25,600)	(13,000)	(13,200)	(26,200)	-	-	-	-	-	-	-	-
42	387	Knoblach	416	Nelson	Modify Refundable Credit, Education, Tuition Expenses	TY2017	-	-	(12,400)	(12,600)	(25,000)	(12,800)	(13,000)	(25,800)	-	-	-	-	-	-	-	-
44	1499	Loon	1803	Anderson, P.	Modify Refundable Credit, Child & Dependent Care	TY2017	-	-	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)	-	-	-	-	-	-	-	-
45	893	Davids (GOV)	726	Chamberlain (GOV)	Modify Refundable Credit, Child & Dependent Care	TY2017	(58,300)	(71,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	622	Davids	458	Rest	Modify Definition, Domicile Determination	TY 2017	-	-	Undetermined	Undetermined	-	Undetermined	Undetermined	-	Undetermined	Undetermined	-	Undetermined	Undetermined	-	Undetermined	Undetermined
49	608	Pierson	1414	Goggin	Credit, Beginning Farmer Assets	TY 2017	-	-	(2,600)	(6,400)	(9,000)	(8,000)	(8,900)	(16,900)	-	-	-	-	-	-	-	-
50	608	Pierson	1414	Goggin	Credit, Beginning Farmer Management	TY 2017	-	-	(100)	(400)	(500)	(700)	(900)	(1,600)	-	-	-	-	-	-	-	-
52	735	Peterson	29	Rest	Clarify Refundable Credit, Still Born Children	TY 2017	-	-	Negligible	Negligible	-	Negligible	Negligible	-	-	-	-	-	-	-	-	-
54	820	McDonald	687	Senjem	Credit, Fitness Facility	TY 2018	-	-	-	(800)	(800)	(800)	(800)	(1,600)	-	-	-	-	-	-	-	-
56	893	Davids (GOV)	726	Chamberlain (GOV)	Modify Refundable Credit, Past Military Service	TY 2017	(5,300)	(5,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57					Interaction: Past Military Service Credit with Pension Subtraction		2,700	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	893	Davids (GOV)	726	Chamberlain (GOV)	Modify Refundable Credit, Small Business (Angel), Allocation & Extension	1/1/2017	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	816	Thissen			One-Time Transfer, Federal Conformity Account Established	7/1/2017	-	-	(35,000)	-	(35,000)	-	-	-	-	-	-	-	-	-	-	-
63					Income Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		2,150	3,160	50	1,800	1,850	1,410	1,410	2,820	-	5,010	5,010	5,030	5,680	10,710		
64					<b>SUBTOTAL: INDIVIDUAL INCOME TAXES</b>		<b>(161,750)</b>	<b>(167,940)</b>	<b>(305,640)</b>	<b>(310,280)</b>	<b>(615,920)</b>	<b>(378,870)</b>	<b>(401,490)</b>	<b>(780,360)</b>	<b>(288,400)</b>	<b>(342,830)</b>	<b>(631,230)</b>	<b>(309,530)</b>	<b>(309,200)</b>	<b>(618,730)</b>		
67			540	Lang	<b>CORPORATE FRANCHISE TAXES</b> Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	-	-	-	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)			
68	386	Kresha	256	Chamberlain	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	(2,500)	(7,100)	(9,600)	(4,100)	(4,100)	(8,200)	(2,900)	(9,700)	(12,600)	(9,700)	(9,700)	(19,400)		
69	90	Anderson,S.	913	Nelson	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	-	-	-	-	-	-	-	(2,400)	(8,000)	(10,400)	(8,200)	(9,600)	(17,800)			
70	253	Anderson,S.	647	Nelson	Modify R&D Credit, Refundable Up to \$100,000		-	-	(33,500)	(26,800)	(60,300)	(27,000)	(28,800)	(55,800)	-	-	-	-	-	-		
71	253	Anderson,S.	647	Nelson	Modify R&D Credit, 2nd Tier Rate to 4%		-	-	(13,300)	(10,900)	(24,200)	(11,600)	(12,300)	(23,900)	-	-	-	-	-	-		
72	253	Anderson,S.	647	Nelson	Modify R&D Credit, Allow Against AMT		-	-	(1,700)	(1,300)	(3,000)	(1,300)	(1,300)	(2,600)	-	-	-	-	-	-		
74	893	Davids (GOV)	726	Chamberlain (GOV)	Disallow Dividend Received Deduction	1/1/2017	66,000	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	893	Davids (GOV)	726	Chamberlain (GOV)	Definition of Financial Institution	1/1/2017	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	893	Davids (GOV)	726	Chamberlain (GOV)	Insurance Co. Utilized to Shelter Income	1/1/2017	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	893	Davids (GOV)	726	Chamberlain (GOV)	Accelerate Gain on Business	1/1/2017	3,300	7,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - TAX POLICY

## GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

				A		B		C		D		E		F		G		H		I		J		K		L		M		N	
				GOVERNOR		HOUSE										SENATE															
HF	AUTHOR	SF	AUTHOR	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
78	893			726 Chamberlain (GOV)	Mutual Fund Manager Income	1/1/2017	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	893			726 Chamberlain (GOV)	Insurance Tax Fairness [see other tax]	1/1/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	893			726 Chamberlain (GOV)	Preventing Tax Evasion	1/1/2017	300	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	893			726 Chamberlain (GOV)	Dividend Received Deduction	1/1/2017	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	893			726 Chamberlain (GOV)	Base Year Percentage, R&D Tax Credits	1/1/2017	(1,800)	(1,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	893			726 Chamberlain (GOV)	Fiduciary - Automatic Filing Extension [see other taxes]	1/1/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85					Corporate Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		750	(250)	-	60	60	60	60	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86					<b>SUBTOTAL: CORPORATE FRANCHISE TAXES</b>		<b>83,350</b>	<b>81,850</b>	<b>(51,000)</b>	<b>(46,040)</b>	<b>(97,040)</b>	<b>(43,940)</b>	<b>(46,440)</b>	<b>(90,380)</b>	<b>(11,100)</b>	<b>(36,200)</b>	<b>(47,300)</b>	<b>(33,100)</b>	<b>(31,000)</b>	<b>(64,100)</b>											
					<b>SALES &amp; USE TAXES</b>																										
89	299			460 Dahms	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	(20,000)	(21,100)	(41,100)	(20,500)	(21,100)	(41,600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	2183			1884 Fabian	Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key)	7/1/2017	-	-	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)
91	924			1439 Anderson,S.	Exemption by Refund, City of Plymouth Construction Materials	S: Retro 1/1/2015 H: Retro 1/1/2013	-	-	(1,750)	(750)	(2,500)	-	-	-	(1,650)	(710)	(2,360)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	1215			1036 Cornish	Exemption by Refund, City of Madelia, Construction *	Various	(170)	-	(180)	-	(180)	-	-	-	(170)	-	(170)	-	-	-	(170)	-	(170)	-	-	-	-	-	-	-	-
93	532			387 Anderson, P.	Exemption by Refund, City of Melrose, Construction *	Various	-	-	(105)	(55)	(160)	-	-	-	(100)	(50)	(150)	-	-	-	(100)	(50)	(150)	-	-	-	-	-	-	-	
94	504			630 Gunther	Exemption by Refund, Construction Materials, Retail Center Construction	*See notes	-	-	(70)	-	(70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	893			726 Chamberlain (GOV)	Exemption by Refund, Construction Materials for Siding Production Facility	*See notes	(4,200)	(1,400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	1336			1259 Petersburg	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)	(2,400)	(2,800)	(5,200)	(2,900)	(3,000)	(5,900)	(2,400)	(2,800)	(5,200)	(2,900)	(3,000)	(5,900)	(2,400)	(2,800)	(5,200)	(2,900)	(3,000)
97	1250			955 Bliss	Exemption, Telecommunication Equipment	7/1/2017	-	-	(12,600)	(14,500)	(27,100)	(14,400)	(15,000)	(29,400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98				1075 Limmer	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	-	-	-	(1,700)	(1,900)	(3,600)	(2,000)	(2,000)	(4,000)	(1,700)	(1,900)	(3,600)	(2,000)	(2,000)	(4,000)	(1,700)	(1,900)	(3,600)	(2,000)	(2,000)
99	1592			A8 Hoppe	Exemption, St. Paul Soccer Stadium	DFE	-	-	(1,400)	(2,100)	(3,500)	-	-	-	(1,300)	(2,000)	(3,300)	-	-	-	(1,300)	(2,000)	(3,300)	-	-	-	-	-	-	-	-
100	2328			900 Davids	Modify Exemption, Super Bowl Admission, Events/Parking *	*See notes	(920)	-	(970)	-	(970)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	301			113 Urdahl	Exemption, MN State High School League (MSHSL)	7/1/2017	(1,660)	(1,740)	(870)	(890)	(1,760)	(860)	(880)	(1,740)	(820)	(840)	(1,660)	(860)	(880)	(1,740)	(820)	(840)	(1,660)	(860)	(880)	(1,740)	(820)	(840)	(1,660)	(860)	(880)
102	605			426 McDonald	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	-	-	-	-	(540)	(560)	(1,100)	(580)	(600)	(1,180)	(540)	(560)	(1,100)	(580)	(600)	(1,180)	(540)	(560)	(1,100)	(580)	(600)
103	215			100 Wills	Exemption, Non-Profit Fundraising Events, Up to 10 days	7/1/2017	-	-	(190)	(210)	(400)	(210)	(220)	(430)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	214			410 Rosenthal	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	-	-	-	-	-	-	-	-	(400)	(450)	(850)	(470)	(480)	(950)	(400)	(450)	(850)	(470)	(480)	(950)	(400)	(450)	(850)	(470)	(480)
105	579			478 Davids	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	-	-	-	(220)	(250)	(470)	(250)	(250)	(500)	(220)	(250)	(470)	(250)	(250)	(500)	(220)	(250)	(470)	(250)	(250)
106	1978			1636 Olson	Exemption, Materials/Supply Purchases, Non Profit Ice Arena & Rinks	7/1/2017	-	-	(30)	(32)	(62)	(30)	(30)	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	306			181 Davnie	Modify Exemption, Instructional Materials	7/1/2017	-	-	(350)	(380)	(730)	(370)	(380)	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	1360			1090 McDonald	Modify Exemption, Certain Herbicides	7/1/2017	-	-	(120)	(140)	(260)	(130)	(130)	(260)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	1902			1795 Marquart	Modify Exemption, Non Profit Youth & Family Activity Facilities	7/1/2017	-	-	(85)	(95)	(180)	(90)	(90)	(180)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	605			426 McDonald	Modify Exemption, City Celebrations	7/1/2017	-	-	(525)	(580)	(1,105)	(550)	(550)	(1,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	2252			Rarick	Dedication, Fireworks Transfer Out to Other Funds	7/1/2017	-	-	(85)	(170)	(255)	(175)	(180)	(355)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	2143			1164 Davids	Collection and Remittance Requirements for Marketplace Providers	* See notes	-	-	-	-	-	-	Unknown	-	-	10,000	10,000	10,000	10,000	20,000	-	-	-	-	-	-	-	-	-	-	-
113	893			726 Chamberlain (GOV)	Modify Exemption, Charities		(12,500)	(13,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	893			726 Chamberlain (GOV)	Modifications to Reform Sales Tax Law:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115					(1) Modify Tax, Computer Installation Labor		4,200	6,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116					(2) Modify Tax, Other Digital Products		990	1,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117					(3) Modify Exemption, Burial Caskets		(740)	(860)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118					Interaction with Excise Tax on Vapor Products		(340)	(520)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119					Interaction: Exemption by Refund, City of Plymouth/Local Gov'ts (297A.71)		-	-	750	320	1,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120					Interaction: Exemption by Refund, Soccer Stadium/Local Gov't Exemption (297A.71)		-	-	420	180	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121					Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax (HF 906)		-	-	(70)	20	(50)	90	300	390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122					Interaction: Repeal Excise Tax Indexing, Tobacco Products (HF 906)		-	-	(10)	(60)	(70)	(110)	(160)	(270)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123					Interaction: Moist Snuff (HF2314)		-	-	70	85	155	80	90	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124					Interaction: Premium Cigars (HF 123)		-	-	(160)	(180)	(340)	(170)	(170)	(340)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125					<b>SUBTOTAL: SALES &amp; USE TAXES</b>		<b>(15,340)</b>	<b>(10,470)</b>	<b>(45,870)</b>	<b>(48,597)</b>	<b>(94,467)</b>	<b>(45,325)</b>	<b>(46,500)</b>	<b>(91,825)</b>	<b>(14,300)</b>	<b>(4,560)</b>	<b>(18,860)</b>	<b>(2,060)</b>	<b>(2,210)</b>	<b>(4,270)</b>											

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - TAX POLICY

## GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

				<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>		<b>I</b>		<b>J</b>		<b>K</b>		<b>L</b>		<b>M</b>		<b>N</b>						
				<b>GOVERNOR</b>		<b>HOUSE</b>												<b>SENATE</b>																		
<b>HF</b>	<b>AUTHOR</b>	<b>SF</b>	<b>AUTHOR</b>	<b>ITEM</b>	<b>EFFECTIVE</b>	<b>FY 2018-19</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>					
				<b>ESTATE TAXES</b>																																
<b>128</b>		354	Miller	Federal Conformity, Phased-In, Full Conformity in FY25	1/1/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>129</b>	19	Dauids		Modify Exclusion, Increase to Federal Exclusion Amount (indexed)	* See Note	-	-	(70,600)	(91,100)	(161,700)	(94,400)	(100,600)	(195,000)	-	-	-	-	-	-	-	-	(29,600)	(29,600)	(50,900)	(65,300)	(116,200)	-	-	-	-	-					
<b>130</b>	893	Dauids (GOV)	726	Chamberlain (GOV)	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(100)	(100)	-	-	-	-	-	(50)	(50)	(100)	(50)	(50)	(100)	-	-	-	-	-	-	-	-	-	-	-	-					
<b>131</b>	893	Dauids (GOV)	726	Chamberlain (GOV)	Modify Recapture Tax, Eminent Domain	Retro 7/1/2011	-	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>132</b>				<b>SUBTOTAL: ESTATE TAXES</b>		<b>(100)</b>	<b>(100)</b>	<b>(70,610)</b>	<b>(91,100)</b>	<b>(161,710)</b>	<b>(94,400)</b>	<b>(100,600)</b>	<b>(195,000)</b>	<b>(50)</b>	<b>(29,650)</b>	<b>(29,700)</b>	<b>(50,950)</b>	<b>(65,350)</b>	<b>(116,300)</b>																	
				<b>STATEWIDE PROPERTY TAXES</b>																																
<b>135</b>			Nelson	Exempt first \$100,000 Commercial/Industrial (C/I) value	Payable 18	-	-	-	-	-	-	-	-	(30,260)	(55,020)	(85,280)	(55,020)	(55,020)	(110,040)																	
<b>136</b>			Nelson	Levy Freeze (2018 level)	Payable 18	-	-	-	-	-	-	-	-	-	(10,190)	(10,190)	(30,510)	(54,080)	(84,590)																	
<b>137</b>	211,484	Hertaus		Exempt first \$200,000, Commercial/Industrial (C/I) value	Payable 18	-	-	(58,500)	(106,370)	(164,870)	(106,370)	(106,370)	(212,740)	-	-	-	-	-	-																	
<b>138</b>	211,484	Hertaus		Levy Freeze, Seasonal Recreational and C/I Property at 2017 Level	Payable 18	-	-	(11,690)	(31,440)	(43,130)	(51,770)	(75,330)	(127,100)	-	-	-	-	-	-																	
<b>139</b>				Interaction: State General Levy		-	-	-	3,830	3,830	4,380	5,040	9,420	-	-	-	-	-	-																	
<b>140</b>			647	Lourey	Exemption: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	-	-	-	(10)	-	(10)	-	-	-																	
<b>141</b>	166	Peppin		Refund, Fiscal Disparities		-	-	(380)	(700)	(1,080)	(700)	(700)	(1,400)	-	-	-	-	-	-																	
<b>142</b>				Refund, Mille Lacs		-	-	(440)	(440)	(440)	-	-	-	-	-	-	-	-	-																	
<b>143</b>				Credit, Over-valued Property, One-Year Look Back		-	-	(30)	(50)	(80)	(50)	(50)	(100)	-	-	-	-	-	-																	
<b>144</b>	893	Dauids (GOV)	726	Chamberlain (GOV)	Modify Railroad Property Taxes		11,870	44,440	-	-	-	-	-	-	-	-	-	-	-																	
<b>145</b>				<b>SUBTOTAL: STATEWIDE PROPERTY TAXES</b>		<b>11,870</b>	<b>44,440</b>	<b>(71,040)</b>	<b>(134,730)</b>	<b>(205,770)</b>	<b>(154,510)</b>	<b>(177,410)</b>	<b>(331,920)</b>	<b>(30,270)</b>	<b>(65,210)</b>	<b>(95,480)</b>	<b>(85,530)</b>	<b>(109,100)</b>	<b>(194,630)</b>																	
				<b>ALCOHOLIC BEVERAGES TAXES</b>																																
<b>148</b>	1124	Franson	866	Ingebrigtsen	Credit, Excise Tax on Wine and Cider, Small Wineries	7/1/2017	-	-	-	-	-	-	-	(80)	(90)	(170)	(90)	(100)	(190)																	
<b>149</b>				<b>SUBTOTAL: ALCOHOLIC BEVERAGES TAXES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80)</b>	<b>(90)</b>	<b>(170)</b>	<b>(90)</b>	<b>(100)</b>	<b>(190)</b>																	
				<b>CIGARETTE/TOBACCO TAXES</b>																																
<b>152</b>	906	Dauids	1051	Senjem	Cigarette Tax Rate, Repeal Indexing	7/1/2017	-	-	(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)	-	-	-	-	-																	
<b>153</b>	906	Dauids	1051	Senjem	Moist Snuff Tax Rate, Repeal Indexing	7/1/2017	-	-	(300)	(1,200)	(1,500)	(2,200)	(3,200)	(5,400)	-	-	-	-	-																	
<b>154</b>	123	Nash	849	Limmer	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	(1,600)	(1,700)	(3,300)	(1,800)	(1,800)	(3,600)	-	-	-	-	-																	
<b>155</b>	2314	Dauids			Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	800	900	1,700	1,000	1,000	2,000	-	-	-	-	-																	
<b>156</b>	893	Dauids (GOV)	726	Chamberlain (GOV)	Various Modifications to Tobacco Products Taxation		2,530	3,900	-	-	-	-	-	-	-	-	-	-	-																	
<b>157</b>				<b>SUBTOTAL: CIGARETTE/TOBACCO TAXES</b>		<b>2,530</b>	<b>3,900</b>	<b>(2,900)</b>	<b>(9,200)</b>	<b>(12,100)</b>	<b>(15,700)</b>	<b>(22,000)</b>	<b>(37,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>																	
				<b>LAWFUL GAMBLING TAXES</b>																																
<b>160</b>	226	Dettmer	419	Nelson	Subtraction, Lawful Purpose Contributions, Combined Net Receipts	7/1/2017	-	-	(2,000)	(2,000)	(4,000)	(2,100)	(2,200)	(4,300)	-	-	-	-	-																	
<b>161</b>				Interaction: Subtraction/Stadium Reserve (Net Problem Gambling)		-	-	1,980	1,980	3,960	2,079	2,178	4,257	-	-	-	-	-	-																	
<b>162</b>				<b>SUBTOTAL: LAWFUL GAMBLING TAXES</b>		<b>-</b>	<b>-</b>	<b>(20)</b>	<b>(20)</b>	<b>(40)</b>	<b>(21)</b>	<b>(22)</b>	<b>(43)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>																	

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - TAX POLICY

## GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

				<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>		<b>I</b>		<b>J</b>		<b>K</b>		<b>L</b>		<b>M</b>		<b>N</b>	
				<b>GOVERNOR</b>		<b>HOUSE</b>										<b>SENATE</b>															
	<b>HF</b>	<b>AUTHOR</b>	<b>SF</b>	<b>AUTHOR</b>	<b>ITEM</b>	<b>EFFECTIVE</b>	<b>FY 2018-19</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2018-19</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2020-21</b>											
					<b>OTHER TAX &amp; NON TAX REVENUES</b>																										
<b>165</b>	671	Kiel	498	Johnson	Various Tax Reductions, Border City Enterprise Zones (one-time)	7/1/2017	-	-	(3,000)	-	(3,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>166</b>	893	Davids (GOV)	726	Chamberlain (GOV)	Modify Insurance Taxes	1/1/2018	600	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>167</b>					Modify Tax Rate, Solid Waste Taxes	DFE	270	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>168</b>					Modification to Taxpayer Filing Dates, Fiduciary Tax	7/1/2017	(288)	(288)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>169</b>					Modify License Fee Rates, Cig/Tobacco Distributors/Subjobbers		161	161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>170</b>					New Penalty, Cig/Tobacco Distributors/Subjobbers		24	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>171</b>					<b>SUBTOTAL: OTHER TAX &amp; NON TAX REVENUE</b>		<b>767</b>	<b>997</b>	<b>(3,000)</b>	-	<b>(3,000)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>173</b>					<b>TOTAL: REVENUE CHANGES</b>		<b>(78,673)</b>	<b>(47,323)</b>	<b>(550,080)</b>	<b>(639,967)</b>	<b>(1,190,047)</b>	<b>(732,766)</b>	<b>(794,462)</b>	<b>(1,527,228)</b>	<b>(344,200)</b>	<b>(478,540)</b>	<b>(822,740)</b>	<b>(481,260)</b>	<b>(516,960)</b>	<b>(998,220)</b>											

\* Governor Fiscal Notes

(1) Sales Tax - the exemption by refund for construction materials for a siding production facility is effective for sales and purchases made after 6/30/2017 and before 7/1/2020.

\* House Fiscal Notes

- (1) Income Tax, HF 1249: The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) Income Tax, HF 1354: The section 179 expensing carryforward applies to income and corporate taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (3) Sales Tax, HF 1215: Exemption for construction materials, City of Madelia, is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (4) Sales Tax, HF 532: Exemption for construction materials, City of Melrose, is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchase between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.
- (5) Sales Tax, HF 2328: Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (6) Sales Tax, HF 2143: The official revenue analysis for this bill is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between \$10 to \$20 million.
- (7) Sales Tax, HF 504: Exemption for construction materials is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017
- (8) Estate Tax, HF 19 and HF 893: The Exclusion modification is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.
- (9) Lawful Gambling Tax, HF 226: The revenue reduction for this proposal will reduce the stadium reserve by \$8.217 million and reduce the appropriation for problem gambling (DHS) by \$83,000 over the forecast window.

\* Senate Fiscal Notes

- (1) The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) The estate tax proposal reduces revenue beyond the planning period by an increasing amount until full conformity is reached for FY2025. The estimated annual revenue reduction is \$114.9 million.

Other Notes:

DFE denotes "day following enactment"

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - PROPERTY TAX REFUNDS, AIDS, & CREDITS

## GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE						SENATE					
						A	B	C	D	E	F	G	H	I	J	K	L	M	N
						FY 18-19	FY 20-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
<b>PROPERTY TAX REFUNDS:</b>																			
1	Gov			Modernize Railroad Property Tax		-	(5,760)	-	-	-	-	-	-	-	-	-			
2	Gov			Home Office deduction calculation		(870)	(1,060)	-	-	-	-	-	-	-	-	-			
3	Gov			Buffer Compensation payments		3,800	7,600	-	-	-	-	-	-	-	-	-			
5	Gov			SFIA Update (OLA rpt + easemt lang)		4,200	9,000	-	-	-	-	-	-	-	-	-			
6		A18	Bakk	SFIA Paved Trails	Payable 17	-	-	-	-	-	-	-	-	Negligible	Negligible	-	Negligible	Negligible	Negligible
8	661	Anderson		HOUSE Change: Mfg home park co-ops ground lease pymts eligible for HCSR		-	-	-	180	180	180	180	360	-	-	-	-	-	-
9				HOUSE Change: Supplemental HCSR PTR pymt (FY 19 only)		-	-	-	58,000	58,000	-	-	-	-	-	-	-	-	-
10	2186	Drazkowski		HOUSE Change: Supplemental Renter PTR pymt (FY 19 only)		-	-	-	42,000	42,000	-	-	-	-	-	-	-	-	-
11	2186	Drazkowski		HOUSE Change: Renter PTR Determin of rent constituting property tax		-	-	-	(40,200)	(40,200)	(40,800)	(41,400)	(82,200)	-	-	-	-	-	-
13	2072	Drazkowski		HOUSE Change: Repeal Political Contribution Refund		-	-	(3,500)	(5,500)	(9,000)	(4,500)	(5,500)	(10,000)	-	-	-	-	-	-
14			A4	Cities/Counties Historical Society Use of Levy Proceeds	Payable 18	-	-	-	-	-	-	-	-	-	10	10	10	10	20
16	<b>PROPERTY TAX INTERACTIONS:</b>																		
17	GOV			Interaction: LGA increase	7/1/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	GOV			Interaction: CPA increase		(500)	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-
19	4	Davids	Eichorn	Interaction: Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	(240)	(480)	-	(240)	(240)	(240)	(240)	(480)	-	(40)	(40)	(40)	(40)	(80)
21			1240	Interaction: School Building Bond Agricultural Credit @ 40%	Payable 18	-	670	-	-	-	-	-	-	-	-	-	220	450	670
22	603	Drazkowski		Interaction: School Building Bond Agricultural Credit @ 50%		-	-	-	-	-	250	500	750	-	-	-	-	-	-
23			Nelson	Interaction: School Debt Service Equalization Aid	Payable 18	(1,060)	420	-	-	-	-	-	-	-	(790)	(790)	-	-	-
24			Nelson	Interaction: School Referendum Equalization Aid	Payable 18	-	-	-	-	-	-	-	-	-	(2,360)	(2,360)	(2,250)	(2,150)	(4,400)
25	786	Davids		Interaction: Maximum Effort Loan		-	-	-	(80)	(80)	(80)	(80)	(160)	-	-	-	-	-	-
27			A8	Interaction: St. Paul Soccer Stadium	DFE	-	110	-	-	-	-	110	110	-	-	-	-	110	110
28		820	Chamberlain	Interaction: Manufactured Home Parks Class Rate Modify	Payable 18	-	-	-	-	-	-	-	-	-	50	50	70	100	170
29		647	Lourey	Interaction: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	-	-	-	-	-	20	20	20	20	40
31	1711	Loonan	1368	Pratt	Payable 19	-	-	-	-	-	Negligible	Negligible	Negligible	-	Negligible	-	Negligible	Negligible	Negligible
32	1489	West	1017	Mathews	7/1/2017	-	-	-	-	-	Negligible	Negligible	Negligible	-	-	-	Negligible	Negligible	Negligible
33	938	Sundin	792	Lourey	Payable 17	-	-	-	Negligible	negligible	Negligible	Negligible	Negligible	-	Negligible	-	Negligible	Negligible	Negligible
35	1830	Bliss		Interaction: Class 1c property req, leased SRR land modif		-	-	-	20	20	20	20	40	-	-	-	-	-	-
36	818	Petersburg		Interaction: Electric Generation Facility exempted (Owatonna)		-	-	-	10	10	20	20	40	-	-	-	-	-	-
37	36	Garofalo		Interaction: Storage condominium classification		-	-	-	10	10	10	10	20	-	-	-	-	-	-
38	1720	Backer		Interaction: Agr containment facility (2nd liquid) exemptn		-	-	-	(140)	(140)	(140)	(140)	(280)	-	-	-	-	-	-
40	208	Hertaus	104	Osmek	Various	-	-	-	(Negligible)	(Negligible)	(Negligible)	(10)	(10)	-	(Negligible)	(Negligible)	(Negligible)	(10)	(10)
41	610	Knoblach		Interaction: Agr homestead rules modified for trusts		-	-	-	Negligible	negligible	Negligible	Negligible	Negligible	-	-	-	-	-	-
42	1655	Swedinski		Interaction: Agr property def include aquaculture products		-	-	-	Unknown	unknown	Unknown	Unknown	Unknown	-	-	-	-	-	-
43	632	Pierson	774	Nelson		-	-	-	-	-	Negligible	Negligible	Negligible	-	-	-	Negligible	Negligible	Negligible
45	555	Dettmer		Interaction: Congress'ly chart'd veterans orgn class rt @ 1%		-	-	-	20	20	20	20	40	-	-	-	-	-	-
46				Interaction: Excludn, Disabl Vets, Surv spouses (70% disab)	Payable 18	-	-	-	-	-	-	-	-	-	-	-	(30)	(110)	(140)
47				Interaction: Excludn, Disabl Vets, Surv Spouses (100% disab)	Payable 18	-	-	-	-	-	-	-	-	-	(300)	(300)	(280)	(260)	(540)
48	119	Dettmer		Interaction: Excludn, Disabl Vets, Surv Spouses (100% disab)	Payable 18	-	-	-	(10)	(10)	(10)	(10)	(20)	-	-	-	-	-	-
49				Interaction: Exclusion, Disabled Vets, Surv spouses benefit	Payable 18	-	-	-	-	-	-	-	-	-	(40)	(40)	(70)	(100)	(170)
51				Interaction: Minneapolis Library Debt Serv Aid repeal		-	-	-	-	-	100	100	200	-	-	-	-	-	-
53			1240	Eichorn	CY 2017	-	-	-	-	-	-	-	-	-	(90)	(90)	(90)	(90)	(180)
54			A10	Bakk	CY 2017	-	-	-	-	-	-	-	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - PROPERTY TAX REFUNDS, AIDS, & CREDITS

## GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE					SENATE						
						A	B	C	D	E	F	G	H	I	J	K	L	M	N
						FY 18-19	FY 20-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
56	1679	Koznick		Interaction: Metro-area transit/paratransit cap expend bonds		-	-	-	160	160	770	940	1,710	-	-	-	-	-	-
57	112	Runbeck		Interaction: Reverse referendum appl of debt issuance		-	-	-	Unknown	unknown	Unknown	Unknown	Unknown	-	-	-	-	-	-
58	654	Drazkowski		Interaction: Reverse referendum allowed if property taxes rasied		-	-	-	Unknown	unknown	Unknown	Unknown	Unknown	-	-	-	-	-	-
59	1146	Vogel		Interaction: Biennial notice+ referendum if muny raise fees		-	-	-	Unknown	unknown	Unknown	Unknown	Unknown	-	-	-	-	-	-
<b>60</b>				<b>SUBTOTAL: REFUNDS</b>		<b>5,080</b>	<b>9,000</b>	<b>(3,500)</b>	<b>54,230</b>	<b>50,730</b>	<b>(44,400)</b>	<b>(45,480)</b>	<b>(89,880)</b>	-	<b>(3,540)</b>	<b>(3,540)</b>	<b>(2,440)</b>	<b>(2,070)</b>	<b>(4,510)</b>
				<b>AIDS:</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	773	Murphy M		House Chg: LGA formula fix 2017 & 2018		-	-	167	-	167	-	-	-	-	-	-	-	-	-
64	1512	Davids	813	Rosen	House Chg: LGA rev need measure/sparcity adjstmnt/transitn rev need formula	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	725	Murphy M		House Chg: LGA New City base year formulas aid (Rice Lake)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
66			582	Bakk	Modify, LGA Newly Incorporated City Base Year Formula Aid (Rice Lake)	Payable 17	-	-	-	-	-	-	-	468	-	468	-	-	-
68		Gov			Local Government Aid (LGA) increase		20,000	40,000	-	-	-	-	-	-	-	-	-	-	-
69			476	Weber	Modify, Local Government Aid (LGA - City)	Payable 18	-	-	-	-	-	-	-	-	12,000	12,000	-	-	-
70			A61	Klein/Nelson	Modify, Local Government Aid (LGA) Reduction to City of Mpls	Payable 18	-	-	-	-	-	-	-	-	(28,830)	(28,830)	(28,830)	(28,830)	(57,660)
71	663	Hamilton	492	Weber	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	-	-	102	102	-	-	-	102	-	102	-	-	-
72	718	Fabian	600	Johnson	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	-	-	37	37	-	-	-	37	-	37	-	-	-
73	532	Anderson P	387	Westrom	Modify: City of Melrose Fire Recovery grant	Payable 18	-	-	1,392	1,392	-	-	-	1,393	-	1,393	-	-	-
75		Gov			County Program Aid (CPA) increase		10,000	20,000	-	-	-	-	-	-	-	-	-	-	-
76			479	Miller	Modify, County Program Aid (CPA)	Payable 18	-	-	-	-	-	-	-	-	6,000	6,000	-	-	-
77	4	Davids	503	Eichorn	Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	10,000	20,000	-	10,000	10,000	10,000	10,000	20,000	2,000	2,000	2,000	2,000	4,000
78		Gov			Riparian Protection Aid to Counties		20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
80		Gov			PERA Police & Fire Aid, invstmt ROR to 7.5%		9,000	18,000	-	-	-	-	-	-	-	-	-	-	-
81	1268	Ericlson			House Chg: Aitkin, Crow Wing, Mille Lacs Counties special local property tax abatement	DFE	-	-	1,090	1,090	-	-	-	-	-	-	-	-	-
82	754	Drazkowski			House Chg: County, City, Town aid adjmt for contributns to worlds fair & driver diversion		-	-	Unknown	Unknown	Unknown	Unknown	Unknown	-	-	-	-	-	-
84	1247	Lueck			House Chg: Supplmtl PILT payment/acre FY 2018 & 19 only		-	-	3,450	3,450	6,900	-	-	-	-	-	-	-	-
85	586	Drazkowski			House Chg: PILT pymt reducd due to ENR/OH trust fund pymt		-	-	-	-	(67)	(134)	(201)	-	-	-	-	-	-
86			A19	Bakk	Modify, Payment In Lieu of Taxes (PILT-Blandin Easement)	CY 2017	-	-	-	-	-	-	-	5,760	920	6,680	920	920	1,840
87			1240	Eichorn	Modify, Payment In Lieu of Taxes (PILT) per acre 50 cent incrs	CY 2017	-	-	-	-	-	-	-	-	3,450	3,450	3,450	3,450	6,900
88			A10	Bakk	Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	-	-	-	-	-	150	150	300	150	150	300
90	786	Davids			House Chg: Maximum Effort Loan Aid		-	-	2,960	3,290	6,250	3,290	3,290	6,580	-	-	-	-	-
91			A27	Klein	Modify, School Referendum Equalization Aid	Payable 18	-	-	-	-	-	-	-	-	30,610	30,610	32,694	30,810	63,504
92			2095	Nelson	Modify, School Debt Service Equalization Aid	Payable 18	-	-	-	-	-	-	-	-	14,180	14,180	1,580	-	1,580
94		Div Rpt			House Chg: Repeal Mpls Library Debt Service Aid		-	-	-	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)	-	-	-	-	-
95		Div Rpt			House Chg: Repeal Lewis & Clark Jt Pwrs Bd		-	-	(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)	-	-	-	-	-
<b>96</b>				<b>SUBTOTAL: AIDS</b>		<b>69,000</b>	<b>118,000</b>	<b>7,898</b>	<b>10,220</b>	<b>18,118</b>	<b>6,703</b>	<b>6,636</b>	<b>13,339</b>	<b>7,910</b>	<b>40,480</b>	<b>48,390</b>	<b>11,964</b>	<b>8,500</b>	<b>20,464</b>
				<b>CREDITS:</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99		Gov			Agricultural Homestead MVC- fractional hmstds		-	(290)	-	-	-	-	-	-	-	-	-	-	-
100		Gov			Senior Deferral, occupancy reqmt 5 yr, Nov 1 applctn		170	500	-	-	-	-	-	-	-	-	-	-	-
102		Gov			School Building Bond Agricultural Credit (40%)	Payable 18	34,800	99,600	-	-	-	-	-	-	-	-	-	-	-
103	603	Drazkowski			House Chg: School Building Bond Agricultural Credit (50%)		-	-	-	44,400	44,400	58,200	67,200	125,400	-	-	-	-	-
104			802	Draheim	Senate: School Bldg Bond Agricultural Credit (40%, 90/10 split)	Payable 18	-	-	-	-	-	-	-	-	34,900	34,900	46,100	52,800	98,900
<b>105</b>				<b>SUBTOTAL: CREDITS</b>		<b>34,970</b>	<b>99,810</b>	<b>-</b>	<b>44,400</b>	<b>44,400</b>	<b>58,200</b>	<b>67,200</b>	<b>125,400</b>	<b>-</b>	<b>34,900</b>	<b>34,900</b>	<b>46,100</b>	<b>52,800</b>	<b>98,900</b>
				<b>APPROPRIATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
108		Gov			Admin Working Family Credit chg		704	856	-	-	-	-	-	-	-	-	-	-	-
109		Gov			Admin Child & Dependent Care Credit chg		1,172	1,346	-	-	-	-	-	-	-	-	-	-	-

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - PROPERTY TAX REFUNDS, AIDS, & CREDITS

## GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE					SENATE							
							A	B	C	D	E	F	G	H	I	J	K	L	M	N	
							FY 18-19	FY 20-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	
110		Gov			Admin Expand Sales Tax for Charities		44	44	-	-	-	-	-	-	-	-	-	-	-	-	-
112		Gov			Admin Modernize Railroad Property Tax		466	350	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Gov			Admin Tobacco Products Tax chg		769	745	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Gov			SFIA modifications - DNR admin		468	462	-	-	-	-	-	-	-	-	-	-	-	-	-
115		Gov			Admin Buffer Compensation Payments		445	572	-	-	-	-	-	-	-	-	-	-	-	-	-
117	1694	Anderson S			House Chg: Private Letter Ruling -elminate penalties <\$150 (GF & UBIT)		-	-	-	10,660	10,660	21,325	21,325	42,650	-	-	-	-	-	-	-
118					House Chg: Repeal Grtr MN Internship (admin)		-	-	-	(20)	(20)	(20)	(20)	(40)	-	-	-	-	-	-	-
119	654	Drazkowski			House Chg: Reverse referendum allowed if property taxes rasied (FN)		-	-	-	-	-	(67)	(8)	(75)	-	-	-	-	-	-	-
120					House Chg: Lawful Gambling Tax chg, 1% to problem gambling		-	-	(20)	(20)	(40)	(21)	(22)	(43)	-	-	-	-	-	-	-
122			816	Koran	Senate: Taxpayer Assistance Grants	FY 2018 & FY2019	-	-	-	-	-	-	-	-	200	200	400	-	-	-	-
123					<b>SUBTOTAL: APPROPRIATIONS</b>		<b>4,068</b>	<b>4,375</b>	<b>(20)</b>	<b>10,620</b>	<b>10,600</b>	<b>21,217</b>	<b>21,275</b>	<b>42,492</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
125					<b>TOTAL: REFUNDS, AIDS, CREDITS, &amp; APPROPRIATIONS</b>		<b>113,118</b>	<b>231,185</b>	<b>4,378</b>	<b>119,470</b>	<b>123,848</b>	<b>41,720</b>	<b>49,631</b>	<b>91,351</b>	<b>8,110</b>	<b>72,040</b>	<b>80,150</b>	<b>55,624</b>	<b>59,230</b>	<b>114,854</b>	

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - OTHER ITEMS

## NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

LINE	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE DATE	GOVERNOR			HOUSE			SENATE		
							A	B	C	D	E	F	G	H	I
							FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
<b>LEGACY FUNDS</b>															
<i>Outdoor Heritage Fund, 33%</i>															
<i>Clean Water Fund, 33%</i>															
<i>Parks &amp; Trails Fund, 14.25%</i>															
<i>Arts &amp; Cultural Heritage, 19.75%</i>															
1	299	Swedzinski	460	Dahms	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	-	-	-	(2,400)	-	-	-
2			1259	Anderson	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	-	-	-	-	-	(300)	(340)
3	1336	Petersburg			Modify Exemption, Special Fuels	7/1/2017	-	-	-	-	-	(340)	-	-	-
4	1250	Bliss			Exemption, Telecommunication Equipment	7/1/2017	-	-	-	-	-	(1,700)	-	-	-
5			478	Housley	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	-	-	(210)	(230)
6	1592	Hoppe	1255	Senjem	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	-	-	-	(200)	-
7	2328	Davids			Modify Exemption, Super Bowl, Events/Parking	Various	-	(50)	-	-	-	-	-	-	-
8	924	Anderson, S.	1439	Anderson	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	-	-	-	-	-	-	-	(140)	-
9	301	Urdahl	113	Nelson	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	-	(100)	(100)	-	-	(100)	-	(100)	(100)
10	605	McDonald	426	Jensen	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	-	-	-	(60)	(60)
11	215	Wills			Exemption, Non-Profit Fundraising Events, Up to 10 Days	7/1/2017	-	-	-	-	-	(20)	-	-	-
12	214	Rosenthal	410	Kiffmeyer	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	-	-	-	-	-	-	-	(50)	(60)
13	579	Davids	478	Housley	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	-	-	(27)	(29)
14	1215	Cornish	1036	Rosen	Exemption by Refund, City of Madelia Construction	Various	-	(10)	-	-	-	-	-	(10)	-
15	532	Anderson, P.	387	Westrom	Exemption by Refund, City of Melrose Construction	Various	-	-	-	-	-	-	-	(10)	-
16	504	Gunther	630	Rosen	Exemption by Refund, Construction Materials, Retail Ctr Construction	Various	-	-	-	-	-	-	-	-	-
17	1978	Olson	1636	Simonson	Exemption, Materials/Supply Purchases, Non Profit Ice Arena	7/1/2017	-	-	-	-	-	(4)	-	-	-
18	306	Davnie	181	Dibble	Modify Exemption, Instructional Materials	7/1/2017	-	-	-	-	-	(40)	-	-	-
19	1360	McDonald	1090	Anderson, B.	Modify Exemption, Certain Herbicides	7/1/2017	-	-	-	-	-	(20)	-	-	-
20	1902	Marquart	1795	Eken	Modify Exemption, Non Profit Youth and Family Activity Facility	7/1/2017	-	-	-	-	-	(10)	-	-	-
21	605	McDonald	426	Jensen	Modify Exemption, City Celebrations	7/1/2017	-	-	-	-	-	(60)	-	-	-
22	2143	Davids	1480	Chamberlain	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	-	-	590	1,180
23	906	Davids	1051	Senjem	Tobacco Products, Repeal Indexing	7/1/2017	-	-	-	-	-	(20)	-	-	-
24	2314	Davids			Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	-	-	-	10	-	-	-
25	123	Nash	849	Limmer	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	-	-	-	(20)	-	-	-
26	893	Davids (GOV)			Exemption by Refund, Construction Materials for Siding Production Facility	Various	-	(240)	(80)	-	-	-	-	-	-
27	893	Davids (GOV)			Modify Exemption, Charities		-	(800)	(800)	-	-	-	-	-	-
28	893	Davids (GOV)			Modifications to Reform Sales Tax Law		-	-	-	-	-	-	-	-	-
29					(1) Modify Tax, Computer Installation Labor		-	300	400	-	-	-	-	-	-
30					(2) Modify Tax, Other Digital Products		-	60	80	-	-	-	-	-	-
31					(3) Modify Exemption, Burial Caskets		-	(40)	(50)	-	-	-	-	-	-
32					Interaction: Excise Tax on Vapor Products		-	(15)	(30)	-	-	-	-	-	-
33					<b>SUBTOTAL: LEGACY FUNDS</b>		-	<b>(895)</b>	<b>(580)</b>	-	-	<b>(4,724)</b>	-	<b>(517)</b>	<b>361</b>
<b>HIGHWAY USER TAX DISTRIBUTION FUND:</b>															
36	241	Garofalo	70	Ruud	Tax Rate Reduction, Compressed Natural Gas	7/1/2017	-	(310)	(380)	-	(310)	(380)	-	(310)	(380)
37	1352	Petersburg	1280	Jensen	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	(30)	(30)
38					<b>SUBTOTAL: HUTD FUND</b>		-	<b>(310)</b>	<b>(380)</b>	-	<b>(310)</b>	<b>(380)</b>	-	<b>(340)</b>	<b>(410)</b>
<b>STATE AIRPORTS FUND:</b>															
41	1352	Petersburg	1280	Jensen	Expansion of Refund to Aerial Applicators	7/1/2017	-	-	-	-	-	-	-	(420)	(440)
42	1352	Petersburg	1280	Jensen	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	10	10
43					<b>SUBTOTAL: STATE AIRPORTS FUND</b>		-	-	-	-	-	-	-	<b>(410)</b>	<b>(430)</b>
<b>SPECIAL REVENUE FUND:</b>															
46	2252	Rarick			Fire Safety Account	7/1/2017	-	-	-	-	128	177	-	-	-

# 2017 OMNIBUS TAX BILL SUMMARY COMPARISON - OTHER ITEMS

## NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

LINE	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE DATE	GOVERNOR			HOUSE			SENATE		
							A	B	C	D	E	F	G	H	I
							FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
47	2252	Rarick			Volunteer Fire Assistance Grant Account	7/1/2017	-	-	-	-	128	177	-	-	-
48	893	Davids (GOV)			Convert 2.0% Net Proceeds Tax to 2.75% Gross Proceeds Tax on Mining		-	-	22,600	-	-	-	-	-	-
49	893	Davids (GOV)			Distribution of 2.75% Gross Receipts Tax on Mining		-	-	(6,100)	-	-	-	-	-	-
50					<b>SUBTOTAL: SPECIAL REVENUE FUND</b>		-	-	<b>16,500</b>	-	<b>255</b>	<b>354</b>	-	-	-
					<b>ENVIRONMENTAL FUND:</b>										
53	893	Davids (GOV)			Modify Tax Rate, Solid Waste Taxes	7/1/2017	-	620	690	-	-	-	-	-	-
54					<b>SUBTOTAL: ENVIRONMENTAL FUND</b>		-	<b>620</b>	<b>690</b>	-	-	-	-	-	-
					<b>TACONITE MUNICIPAL AID ACCOUNT:</b>										
57	1325	Metsa			Taconite Municipal Aid guarantee modified		-	-	-	-	(1,164)	(1,332)	-	-	-
58	1325	Metsa			Funds from DJ Johnson & Tac Environmental Protection Fund		-	-	-	-	1,164	1,332	-	-	-
59					<b>SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT</b>		-	-	-	-	-	-	-	-	-
					<b>TACONITE ECONOMIC DEVELOPMENT FUND:</b>										
61				Chamberlain	Distribution Increase, Taconite Production Taxes	DFE	-	-	-	-	-	-	8,400	-	-
62					<b>SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND</b>		-	-	-	-	-	-	<b>8,400</b>	-	-
					<b>TACONITE ENVIRONMENTAL PROTECTION FUND:</b>										
66				Chamberlain	Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	-	-	-	(5,688)	-	-
67	1325	Metsa			Guaranteed taconite municipal aid account + inflation		-	-	-	-	(592)	(736)	-	-	-
68					<b>SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND</b>		-	-	-	-	<b>(592)</b>	<b>(736)</b>	<b>(5,688)</b>	-	-
					<b>DOUGLAS J. JOHNSON ECONOMIC FUND:</b>										
71				Chamberlain	Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	-	-	-	(2,800)	-	-
72	1325	Metsa			Guaranteed taconite municipal aid account + inflation		-	-	-	-	(572)	(596)	-	-	-
73					<b>SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND</b>		-	-	-	-	<b>(572)</b>	<b>(596)</b>	<b>(2,800)</b>	-	-
					<b>IRON RANGE RESOURCES AND REHABILITATION BOARD</b>										
76				Bakk	Appropriation Cancellation to Minnesota Minerals 21 <sup>st</sup> Century Fund (Segetis)	DFE	-	-	-	-	-	-	(7,100)	-	-
77					<b>SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD</b>		-	-	-	-	-	-	<b>(7,100)</b>	-	-
					<b>MINNESOTA MINERALS 21<sup>st</sup> CENTURY FUND</b>										
80				Bakk	Revenue from Appropriation Cancellation	DFE	-	-	-	-	-	-	7,100	-	-
81					<b>SUBTOTAL: MINNESOTA MINERALS 21<sup>st</sup> CENTURY FUND</b>		-	-	-	-	-	-	<b>7,100</b>	-	-
					<b>HEALTHCARE ACCESS FUND:</b>										
84			554	Anderson	Supplemental Medical Assistance Payments	7/1/2016	-	-	-	-	-	-	-	(5,100)	(1,100)
85	1694	Anderson S			Private Letter Ruling, MN Care Penalty Elimination	1/1/2019	-	-	-	-	(59)	(236)	-	-	-
86	893	Davids (GOV)			Extend 2% Tax on Gross Receipts of Health Care Providers	1/1/2020	-	-	987,000	-	-	-	-	-	-
87					<b>SUBTOTAL: HEALTHCARE ACCESS FUND</b>		-	-	<b>987,000</b>	-	<b>(59)</b>	<b>(236)</b>	-	<b>(5,100)</b>	<b>(1,100)</b>
					<b>PILT TRUST FUND</b>										
90	586	Drazkowski			Deposits into county joint trust fund		-	-	-	-	(2,900)	(5,800)	-	-	-
91	586	Drazkowski			Annual payment distributions to counties		-	-	-	-	96	478	-	-	-
92					<b>SUBTOTAL: PILT TRUST FUND</b>		-	-	-	-	<b>(2,804)</b>	<b>(5,322)</b>	-	-	-
					<b>OUTDOOR HERITAGE FUND TRUST FUND</b>										
94					Distribution to counties		-	-	-	-	2,200	4,400	-	-	-
95	586	Drazkowski					-	-	-	-	-	-	-	-	-
					<b>ENVIRONMENT AND NATURAL RESOURCES FUND TRUST FUND</b>										
98	586	Drazkowski			Distribution to counties		-	-	-	-	700	1,400	-	-	-
100					<b>TOTAL: NON-GENERAL FUND CHANGES</b>			<b>(585)</b>	<b>1,003,230</b>		<b>(1,182)</b>	<b>(5,840)</b>	<b>(88)</b>	<b>(6,367)</b>	<b>(1,579)</b>

# APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

## GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

LINE	ITEM	GOVERNOR		HOUSE		SENATE		SENATE		SENATE		SENATE			
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
<b>INDIVIDUAL INCOME TAX INTERACTIONS</b>															
1	Carlton County Recreation Tax Authorization	-	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
2	Indian Child Welfare (ICWA) Aid to Counties	130	260	-	130	130	130	130	260	-	30	30	30	30	60
3	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	-	-	-	-	-	70	70	70	70	140
4	School Referendum Equalization Aid	-	-	-	-	-	-	-	-	-	1,320	1,320	1,260	1,190	2,450
5	School Debt Service Equalization Aid	-	-	-	-	-	-	-	-	-	590	590	-	-	-
6	School Building Bond Agricultural Credit, 40%	1,080	2,480	-	-	-	-	-	-	-	1,360	1,360	1,470	1,540	3,010
7	School Building Bond Agricultural Credit, 50%	-	-	-	1,730	1,730	1,880	2,000	3,880	-	-	-	-	-	-
8	Cities/Counties Historical Society Use of Levy Proceeds	-	-	-	-	-	-	-	-	-	(10)	(10)	(10)	(10)	(20)
9	Statewide Property Tax Modifications	-	-	-	-	-	-	-	-	-	1,650	1,650	2,210	2,860	5,070
10	Maximum Effort Loan	-	-	-	60	60	60	60	120	-	-	-	-	-	-
11	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	-	(120)	(120)	(580)	(700)	(1,280)	-	-	-	-	-	-
12	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	50	-	50	-	-	-	-	-	-	-	-	-
13	Electric Generation Facility Exemption (Owatonna)	-	-	-	-	-	(10)	(10)	(20)	-	-	-	-	-	-
14	Repeal Minneapolis Library Aid	-	-	-	-	-	(70)	(70)	(140)	-	-	-	-	-	-
15	School Debt Service Equalization	550	(220)	-	-	-	-	-	-	-	-	-	-	-	-
16	Railroad Provisions	-	(130)	-	-	-	-	-	-	-	-	-	-	-	-
17	Ag Land Credit Modifications	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-
18	LGA Increase	260	520	-	-	-	-	-	-	-	-	-	-	-	-
19	CPA Increase	130	260	-	-	-	-	-	-	-	-	-	-	-	-
20	Biennial notice+ referendum if muny raise fees	-	-	-	unknown	unknown	unknown	unknown	unknown	-	-	-	-	-	-
21	<b>SUBTOTAL: INDIVIDUAL INCOME TAXES INTERACTIONS</b>	2,150	3,160	50	1,800	1,850	1,410	1,410	2,820	-	5,010	5,010	5,030	5,680	10,710
<b>CORPORATE FRANCHISE TAX INTERACTIONS</b>															
24	Carlton County Recreation Tax Authorization	-	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
25	Indian Child Welfare (ICWA) Aid to Counties	60	120	-	60	60	60	60	120	-	-	-	-	-	-
26	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Debt Service Equalization Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	School Building Bond Agricultural Credit, 40%	270	560	-	-	-	-	-	-	-	-	-	-	-	-
29	School Building Bond Agricultural Credit, 50%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Statewide Property Tax Modifications	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Maximum Effort Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Electric Generation Facility Exemption (Owatonna)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Repeal Minneapolis Library Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	School Debt Service Equalization	240	(100)	-	-	-	-	-	-	-	-	-	-	-	-
37	Railroad Provisions	-	(1,190)	-	-	-	-	-	-	-	-	-	-	-	-
38	Ag Land Credit Modifications	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	LGA Increase	120	240	-	-	-	-	-	-	-	-	-	-	-	-
40	CPA Increase	60	120	-	-	-	-	-	-	-	-	-	-	-	-
41	Biennial notice+ referendum if muny raise fees	-	-	-	unknown	unknown	unknown	unknown	unknown	-	-	-	-	-	-
42	<b>SUBTOTAL: CORPORATE FRANCHISE TAXES INTERACTIONS</b>	750	(250)	-	60	60	60	60	120	-	-	-	-	-	-
43															
44	<b>STATE GENERAL LEVY INTERACTIONS</b>														
45	Overvalued Property - Tax Refund	-	-	-	(negligible)	(negligible)	(negligible)	(negligible)	(negligible)	-	-	-	-	-	-
46	<b>SUBTOTAL: STATE GENERAL LEVY INTERACTIONS</b>				(negligible)	(negligible)	(negligible)	(negligible)	(negligible)						

## APPENDIX B: NON-FISCAL ITEMS

MISC.						
Type	HF	Author	SF	Author	Item	Effective Date
1 Property Tax			1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE
2 Property Tax	1085	Lueck			Property Tax Assessor Accreditation Waiver repealed	DFE
3 Property Tax			764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18
4 Property Tax	1537	Swedzinski	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18
5 Property Tax	1055	Heintzeman			Property tax due dates and penalties modified	Payable 18
6 Property Tax	1263	Rarick			County levy authority modified; county levy treated as special taxing district levies	Certif in 2017
7 Property Tax	1059	Howe			Disabled veterans homestead exclusion annual application req eliminated	Payable 18
8 Property Tax	1379	Anderson P			Tax forfeited lands provisions for counties - technical conforming chgs	various
9 Property Tax	1556	Anderson P			Land transfer or division restriction modified - county review of split properties	DFE
10 Property Tax	2114	Whelan			Property tax reform working group	DFE
11 Property Tax	163	Drazkowski			Rural vacant land tax due date modified	Pay 18/ 2b Pay 19
12 Property Tax	1968	Ecklund			Previously distributed taconite tax proceeds class provided (IRRRB Hwy 1 Corridor)	retro 5.22.16
13 Property Tax	957	Drazkowski			Fees related to local government "permitted use" prohibited	8.1.2017
14 Property Tax	465	Drazkowski			Rail project expenditures and other powers restricted (ZIP Rail), insurance req'd	DFE
15 Property Tax	1512	Davids	813	Rosen	Local government aid (LGA) city need formulas transition modification.	Payable 18
16 Public Finance	1263	Davids			Authority to issue capital notes, certificates indebtedness, GO bonds, other chgs	DFE
17 Mortgage Tax	1741	Loonan	1526	Mathews	Counties multiple county mortgage tax payments forwarding to the commissioner	7/1/2017
18 Wind Energy	527	Hamilton	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE
19 Income Tax			538	Miller	Income Tax Reciprocity Benchmarks Study	DFE
20 Income Tax			258	Rest	Free electronic filing for Individual income tax returns report requirement	DFE

TIF						
Type	HF	Author	SF	Author	Item	Effective Date
25 TIF	556	Davids	477	Rest	General Law Modification	DFE
26 TIF	999	Whelan	452	Abeler	Anoka 5-year Rule Extension	Local Approval
27 TIF	1637	Pinto	1342	Cohen	St. Paul TIF ; Ford Redevelopment extension to 12.31.20, one district only	7/1/2017
28 TIF			2566	Eken	Moorhead TIF 5-year Extension	Local Approval
29 TIF			1896	Schoen	Washington County/City of Newport TIF Authorization	Local Approval
30 TIF	781	Rosenthal	1001	Franzen	Edina TIF; time extension to file approval of 2014 special law	Local Approval
31 TIF	1064	Petersom	757	Hall	Burnsville TIF Modification	Local Approval
32 TIF	973	Youakim	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval
33 TIF	732	Smith	446	Limmer	Maple Grove TIF district special rule modified	Local Approval
34 TIF	391	Uglem	307	Newton	Coon Rapids TIF Duration Extension	Local Approval
35 TIF	619	Jurgens	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval
36 TIF	1988	Olson	1397	Simonson	Duluth Seaway Port Authority special TIF Modification	Local Approval
37 TIF	709	Slocum	553	Torres-Ray	Richfield Duration Extension	Local Approval
38 TIF	1562	Wagenius	1413	Torres-Ray	Richfield 5-year Rule Extension	Local Approval
39 TIF	2247	Hansen			South St. Paul, special TIF authority	Local Approval
40 TIF	2231	Franke			Newport TIF	Local Approval
41 TIF	1584	Quam			Rochester; TIF increment use modified	Local Approval
42 TIF	1178	Anderson P			Workforce housing projects for econ dev TIF (link w/HFA Housing Challenge grants)	Local Approval
43 TIF	530	Hertaus			Wayzata TIF District 3 5-year rule extended	Local Approval

SALES						
Type	HF	Author	SF	Author	Item	Effective Date
47 Local Option	1504	Nash			Local governments prohibited from imposing tax or fee on paper/plastic bags	Local Compliance
48 Local Option	153	Murphy, M	225	Bakk	Hermantown local sales and use tax revenue uses modified (Wellness Cntr)	Local Compliance
49 Local Option	154	Murphy, M	228	Bakk	Proctor LOST: add'l 0.5% sales/use authorized, local appv'l (zip code issue)	Local Compliance
50 Local Option	659	Torkelson	548	Dahms	New Ulm Local excise and sales and use tax extension and revenue use modification	Local Compliance
51 Local Option	1469	Torkelson	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance
52 Local Option	172	Lien	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance
53 Local Option			521	Frentz	N. Mankato local food and beverage tax authorization	Local Compliance
54 Local Option	783	Johnson, C	680	Frentz	Mankato/N. Mankato local sales and use taxes extension authorization	Local Compliance
55 Local Option	554	Nornes	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance
56 Local Option	1367	Kiel	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance
57 Local Option			951	Kent	Woodbury local lodging tax use authorization	Local Compliance
58 Local Option	537	Baker	496	Lang	Spicer special projects local sales and use tax authorization	Local Compliance
59 Local Option	536	Baker	499	Lang	New London local sales and use tax imposition authorization	Local Compliance
60 Local Option	191	Sundin	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance
61 Local Option			2053	Osmek	Excelsior Local Sales and Use Tax authorization	Local Compliance
62 Local Option	738	Gunther	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance
63 Local Option	311	Olson	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorization	Local Compliance
64 Local Option			253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance
65 Local Option	933	Hamilton			Windom; Sales and Use (2015 OTB)	Local Compliance
66 Local Option	533	Lueck			Garrison, Kathio, West Mille Lacs Lake Sanitary district authorzd to impose LOST	Local Compliance
67 Local Option	242	Bliss			Walker; local sales and use tax (2015 uses)	Local Compliance
68 Local Option	446	Bennett			Albert Lea; Local sales tax authority modified to fund regional watershed	Local Compliance
69 Local Option			1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance