

**HF2337 as amended by the Senate on March 30, 2012, Omnibus Jobs and Tax Relief Bill  
As Passed off the Senate Floor**

Note: Negative numbers represent revenue losses (tax expenditures) or appropriations.  
Positive numbers represent revenue gains or appropriation reductions.

\$ in 000s

L.#	SF#	Author	Fund	FY2012	FY 2013	FY 2012-13	FY 2014	FY 2015	FY2014-15
1			<b>TAX REVENUES CHANGES</b>						
2			<b>Individual and Corporate Income Tax</b>						
3	1988 Rest 2002 Ortman	GF	Marriage penalty conformity for 2012 only	0	(62,200)	(62,200)	0	0	0
4	2427 Daley	GF	Federal conformity - IRA rollover	0	(1,400)	(1,400)	(20)	(20)	(40)
5	2006 Ortman	GF	Military pension 46% subtraction	0	0	0	(10,800)	(11,400)	(22,200)
6		GF	Military pension credit for past service repeal	0	0	0	1,200	1,300	2,500
7		GF	Credit for military service in a combat zone increase	0	0	0	(1,900)	(1,900)	(3,800)
8	780 Pederson	GF	Contractor withholding repeal	0	(105)	(105)	(105)	(110)	(215)
9	1881 Senjem	GF	Extending the historic tax credit sunset	0	0	0	0	0	0
10	1774 Michel 2290 Lillie	GF	Angel tax credit cap increase	0	(2,000)	(2,000)	(2,000)	(2,000)	(4,000)
11	1998 Dahms	GF	Qualified brewer tax credit	0	(390)	(390)	(390)	(400)	(790)
12		GF	<b>Individual Income Tax GF Subtotal</b>	0	(66,095)	(66,095)	(14,015)	(14,530)	(28,545)
13									
18			<b>Statewide Levy</b>						
19	1624 Pederson	GF	Statewide property tax phase-out	0	(29,000)	(29,000)	(61,900)	(80,000)	(141,900)
20		GF	Income Tax Interaction	0	0	0	1,580	2,080	3,660
21			<b>Statewide Levy GF Subtotal</b>	0	(29,000)	(29,000)	(60,320)	(77,920)	(138,240)
22									
23			<b>Sales and Use Tax</b>						
24	1670 Koch	GF	Capital equipment upfront exemption phase-in - December 31, 2012 effective date	0	(3,500)	(3,500)	(4,800)	(5,300)	(10,100)
25	677 Howe 1884 Limmer	GF	Medical device exemption clarification - June 30, 2012 effective date	0	(3,900)	(3,900)	(4,600)	(5,000)	(9,600)
26	1012 Howe	GF	Vendor remittance repeal	0	0	0	0	0	0
27		GF	Data center exemption modification	0	0	0	(2,000)	(4,100)	(6,100)
28	2164 Hoffman	GF	Exempting purchases by certain nursing homes	0	(10)	(10)	(10)	(10)	(20)
29			<b>Sales and Use Tax GF Subtotal</b>	0	(7,410)	(7,410)	(11,410)	(14,410)	(25,820)
30			<b>General Fund Tax Revenue Changes</b>	0	(102,505)	(102,505)	(85,745)	(106,860)	(192,605)

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31			<b>EXPENDITURE CHANGES</b>						
32			<b>Property Tax Provisions</b>						
33	1831	Ortman	GF Homestead market value clean-up	0	0	0	(200)	(200)	(400)
34			Income tax interactions	0	0	0	(200)	(200)	(400)
35			<b>Property Tax Provisions GF Subtotal</b>	0	0	0	(400)	(400)	(800)
36									
37			<b>Tax Refunds</b>						
38	1972	Ortman	GF Targeted PTR increase to 75%	0	(1,980)	(1,980)	(875)	(1,060)	(1,935)
39			<b>Tax Refunds GF Subtotal</b>	0	(1,980)	(1,980)	(875)	(1,060)	(1,935)
40									
41			<b>Aids and Credits</b>						
42	2448	Ortman	GF LGA freeze	0	0	0	1,200	0	1,200
43			GF LGA freeze - PTR interactions	0	0	0	(30)	0	(30)
44			GF LGA freeze - income tax interactions	0	0	0	(30)	0	(30)
45	1741	Daley	GF Local government reporting requirements - performance measures	0	70	70	0	0	0
46			<b>Aids and Credits GF Subtotal</b>	0	70	70	1,140	0	1,140
50									
51			<b>Education Finance Adjustments</b>						
52			GF Property tax recognition shift from education levy changes	0	339	339	0	0	0
53			<b>Education Finance GF Subtotal</b>	0	339	339	0	0	0
54									
55			<b>Tax Increment Financing</b>						
56		Gerlach/Limmer	Mining reclamation district	0	0	0	0	0	0
57	2109	Howe	Redevelopment district defn modifications	0	0	0	0	0	0
58	2016	Kruse	Modifying expenditures outside district	0	0	0	0	0	0
59	1961	Eaton	Brooklyn Park Economic Dev Authority	0	0	0	0	0	0
60	1619	Wiger	City of Oakdale	0	0	0	0	0	0
61	1676	Gerlach	City of Apple Valley; extension	0	0	0	0	0	0
62	1646	Ortman	City of Bloomington	0	0	0	0	0	0
63	2068	Senjem	City of Bloomington; Extension	0	0	0	0	0	0
64	2040	Metzen	Dakota Cnty Comm Dev Authority	0	0	0	0	0	0
65	2437	Pederson	St. Cloud Economic Development	0	0	0	0	0	0
66			<b>TIF Subtotal</b>	0	0	0	0	0	0
67			<b>General Fund Expenditure Changes</b>	0	(1,571)	(1,571)	(135)	(1,460)	(1,595)
68									
69			<b>TRANSFERS</b>						
70			One-time transfer to the general fund from the DOR Special Service and Recovery Fund for Local Sales Tax Administration	4,300	0	4,300	0	0	0
71			One-time transfer to the general fund from the Budget Reserve	0	99,900	99,900	0	0	0
72			<b>Transfer Subtotal</b>	4,300	99,900	104,200	0	0	0
73									
74			<b>Net General Fund Changes</b> (Lines 28+65+70)	4,300	(4,176)	124	(85,880)	(108,320)	(194,200)

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75				<b>NON GENERAL FUND REVENUES</b>						
76	1670	Koch	Legacy	Capital equipment upfront exemption phase-in	0	(200)	(200)	(300)	(300)	(600)
77	677 1884	Howe Limmer	Legacy	Medical device exemption clarification - June 2012 effective date	0	(230)	(230)	(260)	(290)	(550)
78			Legacy	Data center exemption modification	0	0	0	(120)	(240)	(360)
79	2539	Sheran	HUTDF	Exemption for Mobile Medical Vehicle Purchases	0	(18)	(18)	0	0	0
80	2539	Sheran	TAF	Exemption for Mobile Medical Vehicle Purchases	0	(12)	(12)	0	0	0
81	1636	DeKruif	GMTA	Modifying the defintion of a retail sale for rent-to-own and lease-to-own	0	(60)	(60)	(55)	(45)	(100)
82	1636	DeKruif	CSAHF	Modifying the defintion of a retail sale for rent-to-own and lease-to-own	0	(60)	(60)	(55)	(45)	(100)
83	687	Senjem	HCAF	Exempting payments for laboratory services	0	0	0	(2,700)	(3,800)	(6,500)
84			Spec Rev	Transfer from the special revenue fund	(4,300)	0	(4,300)	0	0	0
85										
86				<b>Total Non General Fund Changes</b>	(4,300)	(580)	(4,880)	(790)	(4,720)	(5,510)

L.#	SF#	Author	Fund	FY2012	FY 2013	FY 2012-13	Taxes Payable 2013	Taxes Payable 2014	Taxes Payable 2013-14	
1										
2				<b>SCHOOL LEVY CHANGES</b>						
3	2041	Stumpf		Removing the cap on the career and technical levy	0	0	0	9,892	9,242	19,134
4	315 1760	Olson Nienow		Extending certain lease levy authority for member districts	0	0	0	701	701	1,402
5	1139 2373	Parry Bonoff		Authorizing a lease levy for administrative space	0	0	0	(2)	(2)	(4)
6				<b>Total School Levy Changes</b>	0	0	0	10,591	9,941	20,532