## Fiscal Summary

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<td><strong>Current Law Base - 2013 February Forecast For Tax Aids and Credits</strong></td>
<td>2,658,924</td>
<td>2,730,468</td>
<td>1,320,088</td>
<td>1,338,383</td>
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<td>1,338,936</td>
<td>1,375,145</td>
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<td>1,375,145</td>
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<td><strong>Budget Recommendations</strong></td>
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<td><strong>Total General Fund Revenue Changes (Including HIF Transfer)</strong></td>
<td>1,794,065</td>
<td>1,742,020</td>
<td>1,439,887</td>
<td>1,202,050</td>
<td>2,641,937</td>
<td>758,898</td>
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<td><strong>Total General Fund Expenditure Changes (Aid &amp; Credits + Education)</strong></td>
<td>135,530</td>
<td>272,840</td>
<td>829,215</td>
<td>293,860</td>
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<td>298,719</td>
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<td>229,849</td>
<td>283,133</td>
<td>435,746</td>
<td>280,078</td>
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HIF denotes Health Impact Fee
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<td>Rate Changes (Gov 4th Tier at 9.85%)</td>
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<td>Rate Changes (4th Tier at 9.4%)</td>
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<td>4% Surcharge at $550,000 ($250,000 for married separate filers)</td>
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<td>201,900</td>
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<td>8,000</td>
<td>8,600</td>
<td>16,600</td>
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<td>18,900</td>
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<td>Modify R &amp; D Credit (Incr. 2 Tier from 2.5 to 3.75%)</td>
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<td>Modify &amp; Increase Past Military Service Credit (to $1,500)</td>
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<td>Other Fed Conformity with Income Bracket Adjmts (see attached spreadsheet)</td>
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| 63   | 66   |        |    |        | Corporate Interactions - County Program Aid | 180 | 180 | 180 | 180 | 180 | 180 | 360 | 0 | 240 | 240 | 240 | 240 | 240 | 480
### General Fund Tax Revenues

**Governor March, HF 677-3E and HF 667-1UE**

**Dollars in Thousands**

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

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<td>118</td>
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### General Fund Tax Revenues

**Governor March, HF 677-3E and HF 667-1UE**

**Dollars in Thousands**

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

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<td>Existing Structure at Resort/Recreational Camping Area Construction Materials Exemption</td>
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<td>(490)</td>
<td>(960)</td>
<td>(510)</td>
<td>(540)</td>
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<td>McNamar</td>
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<td>(220)</td>
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<td>1381 Myhra</td>
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<td>Modifies Definition of Retail to Include Rent-to-Own or Lease-to-Own. Also Allows Sales Tax To Be Paid On An Incremental</td>
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<td>(1,600)</td>
<td>(400)</td>
<td>(50)</td>
<td>(450)</td>
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<td>114,700</td>
<td>175,700</td>
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<td>900 Koennen</td>
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<td>Special Taxes Expands the Exemption for Certain Annual Raffles</td>
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<td>38,100</td>
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<td>1573 Lenczewski</td>
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<td>Special Taxes Sports Memorabilia (10%)</td>
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<td>677 Gov 552 Governor</td>
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<td>Special Taxes Motor Vehicle Rental Tax - Increase</td>
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<td>7,100</td>
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<td>9,100</td>
<td>8,400</td>
<td>16,500</td>
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<td></td>
<td>Subtotal Other Special Tax Changes</td>
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<td>15,000</td>
<td>9,100</td>
<td>8,400</td>
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<td>7,700</td>
<td>15,000</td>
<td>9,100</td>
<td>8,400</td>
<td>16,500</td>
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</table>

**Senate House Fiscal Analysis Conference Committee**

Page 6 of 20
## General Fund Tax Revenues

**Governor March, HF 677-3E and HF 667-1UE**

**Dollars in Thousands**

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<tr>
<td>148</td>
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<td>Cigarette Excise Tax</td>
<td>318,800</td>
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<td>150</td>
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<td>Increase the Excise Tax on Cigarettes by $0.94/pack &amp; Convert the Health Impact Fee of $0.75/pack to a Tax</td>
<td>317,000</td>
<td>347,900</td>
<td>664,900</td>
<td>350,800</td>
<td>352,700</td>
<td>703,500</td>
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<td>151</td>
<td>552</td>
<td>Governor</td>
<td></td>
<td>Increase the Excise Tax on Cigarettes by $1.60/pack &amp; Convert Existing Health Impact Fee ($0.75) to A Cigarette Excise Tax.</td>
<td>317,000</td>
<td>347,900</td>
<td>664,900</td>
<td>350,800</td>
<td>352,700</td>
<td>703,500</td>
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<td>In-Lieu Sales tax on Cigarettes at 6.875%</td>
<td>2,300</td>
<td>2,500</td>
<td>(1,400)</td>
<td>(1,800)</td>
<td>(3,200)</td>
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<td>153</td>
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<td>Governor</td>
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<td>Cigarette Floor Stocks Tax</td>
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<td>120</td>
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<td>Nonsettlement Fee</td>
<td>600</td>
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<td>600</td>
<td>1,200</td>
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<tr>
<td>155</td>
<td>552</td>
<td>Governor</td>
<td></td>
<td>Cigarette &amp; Tobacco Refunds</td>
<td>339,000</td>
<td>332,100</td>
<td>345,860</td>
<td>345,960</td>
<td>691,820</td>
<td>305,100</td>
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<td>Subtotal - Cigarettes</td>
<td>294,300</td>
<td>286,600</td>
<td>191,360</td>
<td>179,460</td>
<td>370,420</td>
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<td>157</td>
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<td>Reduction in Transfer to the General Fund from the Health Impact Fund</td>
<td>(44,700)</td>
<td>(45,500)</td>
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<td>Repeal Cigarette Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer</td>
<td>(44,700)</td>
<td>(45,500)</td>
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<td>Subtotal - Cigarettes After Transfer</td>
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<td>241,100</td>
<td>167,960</td>
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<tr>
<td>160</td>
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<td>Other Tobacco Products Excise Tax Increased by 20%</td>
<td>25,200</td>
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<td>161</td>
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<td>Tobacco Rate Excise Tax Increased from 35% to 95% of the wholesale price with Minimum Tax on Moist Snuff</td>
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<td>51,600</td>
<td>97,100</td>
<td>53,900</td>
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<td>Tobacco - Sales Tax Interaction</td>
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<td>163</td>
<td>791</td>
<td>Koenen</td>
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<td>Cigarette and Other Tobacco Products Excise Tax Increased by 35% to 90% of Full Retail Price (Includes Moist Snuff)</td>
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<td>42,900</td>
<td>71,900</td>
<td>44,400</td>
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<td>Tobacco - Sales Tax Interaction</td>
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<td>(55,400)</td>
<td>(39,600)</td>
<td>(62,500)</td>
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<td>(55,400)</td>
<td>(39,600)</td>
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<td>Tobacco - Sales Tax Interaction</td>
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<td>171</td>
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<td>Koenen</td>
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<td>Little Cigars - Cigarette Excise Tax Equivalent</td>
<td>10,000</td>
<td>11,000</td>
<td>21,000</td>
<td>11,000</td>
<td>11,000</td>
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<tr>
<td>172</td>
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<td>Koenen</td>
<td></td>
<td>Little Cigars - Other Tobacco Products Excise Tax</td>
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<td>(2,100)</td>
<td>(4,200)</td>
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<tr>
<td>173</td>
<td>791</td>
<td>Koenen</td>
<td></td>
<td>Little Cigars - Sales Tax</td>
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<tr>
<td>174</td>
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<td>Impose Cigarette tax on Little Cigars - Excise Rate</td>
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<td>Impose Cigarette tax on Little Cigars - Impose Non Settlement Fee</td>
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<td>(400)</td>
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<td>176</td>
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<td>Impose Cigarette tax on Little Cigars - Other Tobacco Products</td>
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<td>(2,100)</td>
<td>(2,100)</td>
<td>(4,200)</td>
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### GENERAL FUND TAX REVENUES

Gov. March, HF 677-3E and HF 667-1UE

Dollars in Thousands

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

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<tr>
<th>#</th>
<th>HF</th>
<th>Author</th>
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**Impose Cigarette tax on Little Cigars - Sales Tax Interaction**

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<td>(700)</td>
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</table>

**Subtotal - Little Cigars**

| 181 | 182 |

**Subtotal Cigarette, Tobacco, Moist Snuff & Little Cigars Changes After Reduction in Transfers**

<table>
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<th>Changes After Reduction in Transfers</th>
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<tbody>
<tr>
<td>365,000 361,400 221,460 212,860 434,320 217,860 222,560 440,420 161,830 170,740 332,570 174,580 178,450 353,030</td>
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</table>

**Changes After Reduction in Transfers**

| 183 |

| 184 |

**Subtotal Alcohol Changes**

| 185 885 Clark | 186 587 Dahms | 187 |

**Alcohol Excise Tax Increase, Equivalent of 7 cents/drink**

<table>
<thead>
<tr>
<th>Alcoholic Excise Tax Increase, Equivalent of 7 cents/drink</th>
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</thead>
<tbody>
<tr>
<td>160,200 178,200 338,400 181,700 185,300 367,000</td>
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</table>

**Small Brewer Credit Qualifying Threshold Increase from 100,000 to 250,000 Barrels**

<table>
<thead>
<tr>
<th>Small Brewer Credit Qualifying Threshold Increase from 100,000 to 250,000 Barrels</th>
</tr>
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<tbody>
<tr>
<td>(3,900) (1,900) (7,800) (4,000) (4,000) (8,000)</td>
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**Small Brewer Credit Modifications Parameters Increased**

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<th>Small Brewer Credit Modifications Parameters Increased</th>
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<td>(260) (260) (520) (260) (260) (520)</td>
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**Interactions with Sales Tax**

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<thead>
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<th>Interactions with Sales Tax</th>
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</thead>
<tbody>
<tr>
<td>5,700 6,300 12,000 6,400 6,500 12,900</td>
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</tbody>
</table>

**Interaction with Liquor Gross Receipts**

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<th>Interaction with Liquor Gross Receipts</th>
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<tr>
<td>2,200 2,400 4,600 2,500 2,500 5,000</td>
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</table>

<table>
<thead>
<tr>
<th>Subtotal Alcohol Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 0 163,940 182,740 346,680 186,340 190,040 376,380</td>
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</table>

**Subtotal Alcohol Changes**

| 188 189 |

**Small Winery Credit**

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<th>Small Winery Credit</th>
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<td>(260) (260) (520)</td>
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**Subtotal Alcohol Changes**

| 190 |

**Subtotal Alcohol Changes**

| 191 |

**Subtotal Alcohol Changes**

| 192 |

**Minerals**

<table>
<thead>
<tr>
<th>Tomassoni Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund</th>
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</thead>
<tbody>
<tr>
<td>(1,940) (1,960) (3,900) (2,020) (2,120) (4,140)</td>
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</table>

**Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund**

<table>
<thead>
<tr>
<th>Tomassoni Taconite Payments to School Districts Modification</th>
</tr>
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<tbody>
<tr>
<td>(737) (327) (1,064) (70) 0 (70)</td>
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**Taconite Payments to School Districts Modification**

| 197 |

**Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Questions Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand**

<table>
<thead>
<tr>
<th>Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Questions Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand</th>
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<tr>
<td>1,300 810 2,110 2,000 2,100 4,100</td>
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**Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Questions Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand**

<table>
<thead>
<tr>
<th>Subtotal Minerals</th>
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<tbody>
<tr>
<td>0 0 20,200 20,610 40,810 21,800 22,900 44,700</td>
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**Subtotal Minerals**

| 198 |

**Subtotal Minerals**

| 199 |

**Subtotal Minerals**

| 200 |

**Subtotal Minerals**

| 201 |

**TOTAL - ALL TAX REVENUE CHANGES**

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<th>(Incl. Transfer)</th>
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<td>1,842,165 1,791,420 1,439,887 1,202,050 2,641,937 758,898 785,262 1,544,160 950,474 922,422 1,872,896 901,298 1,021,687 1,922,985</td>
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## Tax Aids and Credits

### Property Tax Refunds

#### Proposed Changes

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<td>2</td>
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<td></td>
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</tr>
<tr>
<td>3</td>
<td>Davnie Davnie</td>
<td>333</td>
<td>Davnie</td>
<td>PTR Interaction - Gov (Incl. K12 Proposal)</td>
<td>(2,870)</td>
<td>(5,960)</td>
<td>85,600</td>
<td>85,600</td>
<td>88,200</td>
<td>91,100</td>
<td>179,300</td>
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<tr>
<td>4</td>
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<td>Davnie</td>
<td>Increase Homestead Credit Refund; decrease threshold percentage for homeowners, modify definition of income to exclude retirement contributions</td>
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<td>71,000</td>
<td>73,000</td>
<td>73,000</td>
<td>148,000</td>
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<tr>
<td>5</td>
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<td>173</td>
<td>Morgan</td>
<td>Notification of Potential Eligibility - DOR admin</td>
<td>279</td>
<td>60</td>
<td>339</td>
<td>64</td>
<td>64</td>
<td>128</td>
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<td>6</td>
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<td>Morgan</td>
<td>Homeowner PTR participation incrs - one year + report</td>
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<td>71,000</td>
<td>73,000</td>
<td>73,000</td>
<td>148,000</td>
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<td>15,500</td>
<td>16,400</td>
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<td>(5,960)</td>
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<td>170,160</td>
<td>170,439</td>
<td>175,564</td>
<td>181,164</td>
<td>356,728</td>
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<td>170,160</td>
<td>170,439</td>
<td>175,564</td>
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<td>356,728</td>
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<td>Other Tax Refunds</td>
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Note: Positive numbers are increases to program expenditures; negative numbers are decreases to program spending (cost savings).
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**Section Summary:**

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**Aids and Credits**

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<tr>
<td>LGA Increase and Formula Change</td>
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<td>160,000</td>
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| 1608 Lien | | |
| 1491 Reiner | | |

**Proposed Changes**

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**Proposed Changes**

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**Proposed Changes**

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**Proposed Changes**

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**Proposed Changes**

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**Proposed Changes**

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<th>Border City Zone Allocations</th>
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**Proposed Changes**

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<tr>
<th>Disparity Reducion Credit Threshold from 2.3% to 2.0%</th>
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<th>FY 2016-17</th>
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**Proposed Changes**

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<th>FY 2016-17</th>
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**Proposed Changes**

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<th>Agricultural Homestead Modifications (Delayed to 1/15)</th>
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<td>(540)</td>
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| | | |
|--------|------------|------------|------------------------------------------------------------------------------|------------|------------|--------|---------|------------|--------|---------|------------|--------|---------|------------|--------|---------|------------|
| 87     | Skoe       | 1536       | Proposed Change                                                              | 4,750      | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      |
| 89     |            |            | Property tax interactions                                                    | 0          | (90)       | 0      | (90)    | 0          | (90)   | 0       | (90)       | (180)  | 0       | (90)       | 0      | (90)    | 0          |
| 90     |            | 93         | Proposed Change                                                              | 4,750      | 4,660      | 9,410  | 4,660   | 4,660      | 9,320  | 0       | 0          | 0      | 4,750   | 4,660      | 9,320  | 0       | 0          |
| 125    |            |            | Subtotal PILT Changes only                                                   | 4,750      | 4,660      | 9,410  | 4,660   | 4,660      | 9,320  | 0       | 0          | 0      | 4,750   | 4,660      | 9,320  | 0       | 0          |
| 126    |            | 935        | Pension Aid                                                                  | 0          | 2,295      | 2,295  | 22,950  | 22,950      | 45,900 | 0       | 0          | 0      | 2,295   | 2,295      | 45,900 | 0       | 0          |
| 134    |            |            | Subtotal Pension Aid Changes only                                            | 0          | 0          | 0      | 0       | 0          | 0      | 0       | 0          | 0      | 2,295   | 2,295      | 45,900 | 0       | 0          |
| 138    |            |            | Subtotal PILT &amp; Credits Changes only                                          | 120,000    | 240,000    | 1,500  | 107,360 | 108,860    | 121,070| 135,490 | 256,560    | 5,350  | 131,575 | 136,925    | 151,750| 151,750 | 303,500    |
| 139    |            |            | Property Tax Changes                                                          | 0          | 280        | 280    | 280     | 280        | 560    | 0       | 200        | 200    | 200     | 200        | 400    | 200     | 200        |
| 141    | Davnie     | 312        | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | 110    | 110     | 0          | 0      | 0       | 0          | 80     | 80      | 0          |
| 142    | Paymar     | 633        | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | 170    | 170     | 0          | 120    | 120     | 130        | 260    | 390     | 0          |
| 143    | Dohn       | 1194       | Proposed Change                                                              | 0          | 690        | 690    | 720     | 760        | 1,480  | 0       | 0          | 0      | 630     | 630        | 0      | 0       | 0          |
| 144    | Lenczewski |            | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | 630    | 630     | 0          | 0      | 0       | 0          | 0      | 0       | 0          |
| 146    | Erhardt    | 1026       | Proposed Change                                                              | 0          | (660)      | (660)  | (670)   | (680)      | (1,350)| 0       | (660)      | (660)  | (670)   | (680)      | (1,350)| 0       | (660)      |
| 147    | Lillie     | 161        | Proposed Change                                                              | 0          | 0          | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 148    | Persell    | 1206       | Proposed Change                                                              | 0          | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 149    | Allen      | 136        | Proposed Change                                                              | 0          | 0          | 0      | unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 150    | Aten       | 1520       | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 151    | Haydon     |            | Proposed Change                                                              | 0          | 0          | 0      | unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 152    | Johnson    |            | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 153    | Barrett    | 1675       | Proposed Change                                                              | 0          | 0          | 0      | 0       | 0          | unknown| unknown | unknown    | unknown| unknown | unknown    | unknown| unknown | unknown    |
| 154    |            |            | Subtotal Property Tax Changes only                                           | 0          | 0          | 0      | 1,140   | 1,140      | 1,180  | 2,140   | 3,320      | 0      | (340)   | (340)      | (340)  | (140)   | (480)      |
| 155    |            |            | Other Aids and Appropriations                                                | 4,750      | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      | 9,500  | 4,750   | 4,750      |
| 156    |            |            | Agency Assessments Reimbursement Account                                      | 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      |
| 157    |            |            | Appropriation for Grants to Youth Sports                                     | 685        | 930        | 1,615  | 945     | 960        | 1,905  | 0       | 0          | 0      | 0       | 0          | 0      | 0       | 0          |
| 158    |            |            | Sen H 677-1UE                                                                |            |            |        |         |            |        |         |            |        |         |            |        |         |            |</p>
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<tr>
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<td>343 Senjem</td>
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<td>Dehn</td>
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<td>Hennepin County Disaster Abatement</td>
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<td>American Indian Reimbursement For Cigarette Fees</td>
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<td>Dibble</td>
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<td>Appropriation above E12 Omnibus</td>
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<td>Skoe</td>
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<td>Property Tax Recognition Shift - Associated With This Bill Only</td>
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<td>180</td>
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<td>Aid Payment Offset (85.3%) General Education</td>
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<td>Aid Payment Offset (85.3%) Other Shifted Programs - Non-General Education</td>
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<td>K-12 Repaid aid payment to 90% in FY 14</td>
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<td>K-12 Repaid property tax recognition in FY 14</td>
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<td>K-12 aid appropriation (recog shift savings)</td>
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<td>Subtotal Other Aids and Aprops changes only</td>
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<td>Sudin</td>
<td>19 Lourey</td>
<td>Carlton County Cemetery Levy</td>
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<td>Dill</td>
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<td>Simon</td>
<td>212 Franzen</td>
<td>Special Service Districts - 5 year extension without specific legislative authority</td>
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<td>Hansen</td>
<td>726 Scalze</td>
<td>Modifies Authority of Board of Water and Soil Resources</td>
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<td>Property tax one-year real property valuation freeze on certain (fermentation/biofuels) equipment</td>
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<td>Debt issuance authority expansion for certain street improvements-britannium overlays</td>
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House and Senate Fiscal Analysis Conference Committee Page 12 of 20
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<td>MINERALS TAXES (NO STATE IMPACT)</td>
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<td>1327 Metsa</td>
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<td>Modifying the Production Tax Rate; Making modifications to the subtraction from taconite school referendum aid &quot;May cost&quot;; establishing a special fund for local development projects</td>
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<td>1246 Anzelci</td>
<td>1162 Saashaug</td>
<td>Iron Range Fiscal Disparities Study (see House SR fund)</td>
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<td>Duluth: Reduce Local Sales Tax Rate</td>
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<td>Reinstating the Hennepin and Ramsey Mortgage &amp; Deed Registry Tax</td>
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<td>1607 Simonson</td>
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<td>Political subdivision and collection of local lodging tax-discretionary authority and annual reporting</td>
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<td>905 Murphy</td>
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<td>City of Proctor; modify local option sales tax filing date</td>
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<td>1037 Persell</td>
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<td>City of Bemidji; authorize new local food, beverage and lodging taxes to support Sanford Center operations</td>
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<td>1318 Swdzinski</td>
<td>409 Norton</td>
<td>City of Marshall; modify local option sales tax</td>
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<td>City of Rochester; authorizes increases in local lodging, food &amp; beverage, and admission taxes, incs bond authority for public infrastructure projects; Olmsted County transit tax of up to 1/4%, wheelage tax $10 per vehicle; two studies</td>
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<td>1444 Hornstein</td>
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<td>Omnibus Transportation Finance - allows by resolution up to 1/2 cent local option sales tax and wheelage tax for transportation / transit projects</td>
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<td>Custom Software</td>
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<td>Parallel Taxation of Direct Satellite Services</td>
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Note: Negative numbers represent revenue losses (tax expenditures) or appropriations. Positive numbers represent revenue gains or appropriation reductions.
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<td>Insurance surcharge revenues for Police and Fire aids</td>
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<td>Fire surcharge equals 5% per on each homeowner fire insurance policy</td>
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<td>Police surcharge equals 5% per on each auto insurance policy</td>
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<td>State Fire Aid distributed 17.34% to PERA, 8.658% to cities with public employees' police and fire retirement plan, 74% to other cities receiving state fire aid.</td>
<td>(3,750)</td>
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<td>State Police Aid distributed 1/3 police state aid and 2/3 apportioned by the number of active police officers certified for state aid to PERA and state police retirement fund.</td>
<td>(7,750)</td>
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<td>SUBTOTAL Insurance surcharge + Police and Fire Aids</td>
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<td>1. Extraction tax of 55 cents per cubic yard on shipped product payable by the person extracting the sand. &quot;Covered facilities&quot; are exempt from the tax.</td>
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<td>2. Processing tax of 3% of market value of fracturing sand washed in MN payable by the person washing the sand. &quot;Covered facilities&quot; pay 1% of market value.</td>
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<td>Increase the thresholds for the Limitations on Itemized Deductions (effective 1/1/13)</td>
<td>(10,500)</td>
<td>(78,200)</td>
<td>(188,700)</td>
<td>(80,600)</td>
<td>(82,700)</td>
<td>(163,300)</td>
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<td>Increase the standard deduction for married filers (effective 1/1/13)</td>
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<tr>
<td>For education savings accounts, increase contribution limit and other changes (effective 1/1/2013)</td>
<td>(100)</td>
<td>(100)</td>
<td>(200)</td>
<td>(100)</td>
<td>(100)</td>
<td>(200)</td>
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<tr>
<td>For the student loan interest deduction, increase the income phase-out (effective 1/1/2013)</td>
<td>(7,300)</td>
<td>(7,800)</td>
<td>(15,100)</td>
<td>(8,000)</td>
<td>(8,200)</td>
<td>(16,200)</td>
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<tr>
<td>Exclusion for awards under the national health service corps scholarship program and similar programs (effective 1/1/2013)</td>
<td>(5,900)</td>
<td>(6,000)</td>
<td>(11,900)</td>
<td>(6,100)</td>
<td>(6,400)</td>
<td>(12,500)</td>
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<td>For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (effective 1/1/2013)</td>
<td>(600)</td>
<td>(600)</td>
<td>(1,200)</td>
<td>(600)</td>
<td>(600)</td>
<td>(1,200)</td>
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<td>Exclusion for Employer-Provided Adoption Assistance (effective 1/1/2013)</td>
<td>(400)</td>
<td>(400)</td>
<td>(800)</td>
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<tr>
<td><strong>Subtotal - Provisions made permanent for individuals</strong></td>
<td>(126,600)</td>
<td>(94,900)</td>
<td>(221,500)</td>
<td>(97,600)</td>
<td>(100,200)</td>
<td>(197,800)</td>
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<td><strong>General Fund Tax Revenue Changes</strong></td>
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<td>HF 677 3E - House OTB</td>
<td>Chapter 3 (TY12 only)</td>
<td>Gov - March 2013</td>
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<td>Description</td>
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<td>30 Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)</td>
<td>(600)</td>
<td>110</td>
<td></td>
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<td>50</td>
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<td>31 Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)</td>
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<td>(75)</td>
<td>110</td>
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<td>32 Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2013)</td>
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<td>(700)</td>
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<tr>
<td>33 Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2012)</td>
<td>(600)</td>
<td>33</td>
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<tr>
<td>34 Increased Section 179 Expensing (tax year 2013)</td>
<td>4,900</td>
<td>(1,600)</td>
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<tr>
<td>35 Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)</td>
<td>300</td>
<td>850</td>
<td>(900)</td>
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<td>36 Special expensing rules for certain film and television productions (tax year 2013)</td>
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<td>75</td>
<td>(450)</td>
<td>55</td>
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<td>37 Special expensing rules for certain film and television productions (tax year 2012)</td>
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<td>55</td>
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<td>38 Treatment of certain dividends of regulated investment companies (tax years 2013)</td>
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<td>(400)</td>
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<td>39 Treatment of certain dividends of regulated investment companies (tax years 2012)</td>
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<td>40 Increase from 50% to 100% the exclusion of gain on certain small business stock acquired 1/1/12 to 12/31/12 **</td>
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<tr>
<td>41 Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax year 2013)</td>
<td>(410)</td>
<td>(60)</td>
<td>(380)</td>
<td>(30)</td>
<td>(410)</td>
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<td>(30)</td>
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<tr>
<td>42 Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax years 2012)</td>
<td>(300)</td>
<td>(40)</td>
<td>(40)</td>
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<td>43 50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)</td>
<td>6,200</td>
<td>(3,500)</td>
<td>800</td>
<td>5,400</td>
<td>6,200</td>
<td>(300)</td>
<td>(3,200)</td>
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<td>44 Subtotal Provisions Temporarily Extended - Individuals</td>
<td>(14,100)</td>
<td>210</td>
<td>(1,355)</td>
<td>(28,395)</td>
<td>(41,285)</td>
<td>(39,870)</td>
<td>(12,525)</td>
<td>(52,395)</td>
<td>(18,380)</td>
<td>(21,505)</td>
<td>(89,885)</td>
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<td>45 Corporate Tax Provisions:</td>
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<tr>
<td>46 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)</td>
<td>(1,150)</td>
<td>(1,000)</td>
<td>(650)</td>
<td>(500)</td>
<td>(1,150)</td>
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<td>47 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax years 2012)</td>
<td>(250)</td>
<td>(600)</td>
<td>(600)</td>
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<td>48 7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax year 2013)</td>
<td>(10)</td>
<td>(60)</td>
<td>(10)</td>
<td>(70)</td>
<td>(5)</td>
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<td>49 7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax years 2012)</td>
<td>(40)</td>
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<td>50 Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)</td>
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<td>145</td>
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<td>51 Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)</td>
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<td>52 Increased Section 179 Expensing</td>
<td>2,050</td>
<td>(650)</td>
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<tr>
<td>53 Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)</td>
<td>100</td>
<td>370</td>
<td>(350)</td>
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<td>54 Election to expense mine safety equipment (tax years 2013)</td>
<td>Negligible</td>
<td>Negligible</td>
<td>(20) Negligible</td>
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<td>(20) Negligible Negligible</td>
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<td>55 Election to expense mine safety equipment (tax years 2012)</td>
<td>(20) Negligible</td>
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<tr>
<td>56 Special expensing rules for certain film and television productions (tax year 2013)</td>
<td>(295)</td>
<td>60</td>
<td>(340)</td>
<td>45</td>
<td>(295)</td>
<td>35</td>
<td>25</td>
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<tr>
<td>57 Special expensing rules for certain film and television productions (tax years 2012)</td>
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<td>70</td>
<td>30</td>
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### General Fund Tax Revenue Changes

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<td>Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2012)</td>
<td>(100)</td>
<td>60</td>
<td>0</td>
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<td>Exception under subpart F for active financing income (tax year 2013)</td>
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<td>0</td>
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<tr>
<td>Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2013)</td>
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<td>0</td>
<td>(700)</td>
<td>0</td>
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<td>Exception under subpart F for active financing income (tax year 2012)</td>
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<td>Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2013)</td>
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<td>Subtotal Provisions Temporarily Extended - Corporate Tax</td>
<td>(3,010)</td>
<td>(240)</td>
<td>(855)</td>
<td>(12,800)</td>
<td>(9,755)</td>
<td>(2,155)</td>
<td>12,055</td>
<td>9,900</td>
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<td>(7,880)</td>
<td>(9,105)</td>
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<td>(7,880)</td>
<td>(9,105)</td>
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<td>(14,100)</td>
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<td>(166,470)</td>
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<td>(115,980)</td>
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<tr>
<td>ATRA - Corporate Income</td>
<td>(3,010)</td>
<td>(240)</td>
<td>(855)</td>
<td>(12,800)</td>
<td>(9,755)</td>
<td>(2,155)</td>
<td>12,055</td>
<td>9,900</td>
<td>(1,225)</td>
<td>(7,880)</td>
<td>(9,105)</td>
<td>(1,225)</td>
<td>(7,880)</td>
<td>(9,105)</td>
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<tr>
<td>Change Brackets for Individual Income Tax</td>
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<td></td>
<td></td>
<td>137,100</td>
<td>98,100</td>
<td>255,200</td>
<td>100,000</td>
<td>105,400</td>
<td>205,400</td>
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<tr>
<td>Summary of Changes</td>
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<tr>
<td>ATRA Update and Bracket Changes - Individual Income Tax</td>
<td>(29,370)</td>
<td>(9,325)</td>
<td>(58,695)</td>
<td>(15,980)</td>
<td>(16,305)</td>
<td>(82,285)</td>
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<tr>
<td>ATRA Update - Corporate Tax</td>
<td>(2,155)</td>
<td>12,055</td>
<td>9,900</td>
<td>(1,225)</td>
<td>(7,880)</td>
<td>(9,105)</td>
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<tr>
<td>Federal Update: The FAA Modernization Act, Public Law 112-95</td>
<td>(1,400)</td>
<td>(40)</td>
<td>(40)</td>
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<td>TOTAL: ATRA Update + FAA Modernization Act</td>
<td>(18,510)</td>
<td>(70)</td>
<td>(2,250)</td>
<td>(28,395)</td>
<td>(41,285)</td>
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<tr>
<td>ATRA Update (minus Section 179 expensing) plus Income Bracket Changes</td>
<td>(31,525)</td>
<td>2,730</td>
<td>(28,795)</td>
<td>(17,205)</td>
<td>(24,185)</td>
<td>(41,390)</td>
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<td>REFERENCE SUMMARY</td>
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<td>Total Federal Conformity Revenue Impact in the Omnibus Bill</td>
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<tr>
<td>ATRA Update (minus Section 179 expensing) plus Income Bracket Changes</td>
<td>(31,525)</td>
<td>2,730</td>
<td>(28,795)</td>
<td>(17,205)</td>
<td>(24,185)</td>
<td>(41,390)</td>
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<td>Full Section 179 Expensing (income and corporate revenue impact)</td>
<td>(34,500)</td>
<td>13,000</td>
<td>(21,500)</td>
<td>7,900</td>
<td>5,400</td>
<td>13,300</td>
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<td>TOTAL ATRA UPDATE + FULL SECTION 179 EXPENSING</td>
<td>(66,025)</td>
<td>15,730</td>
<td>(50,295)</td>
<td>(9,305)</td>
<td>(18,785)</td>
<td>(28,090)</td>
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