2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - UE - As passed Senate Tax Committee

	Gov 2015 FY2016-17	Gov 2015 FY2018-19	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
GENERAL FUND SUMMARY REVENUE CHANGES	**(99,624)**	**(116,528)**	(23,800)	(96,460)	**(120,260)**	(96,355)	(117,805)	**(214,160)**
AIDS & CREDIT CHANGES	**49,557**	**(476)**	1,200	7,783	**8,983**	20,001	20,587	**40,588**
TOTAL CHANGES	**(149,181)**	**(116,052)**	(25,000)	(104,243)	**(129,243)**	(116,356)	(138,392)	**(254,748)**

General Fund Tax Revenues

All Dollars in Thousands

Note *: Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	Gov/House/Senate	Author	General Fund Tax (GF) Provision	2016 Eff. Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
1			**Individual Income Tax**									
2			Current Law Receipts		**24,819,500**	**27,528,400**	12,126,900	12,692,600	**24,819,500**	13,402,300	14,126,100	**27,528,400**
3			Current Law Refunds		**(2,957,900)**	**(3,313,000)**	(1,411,300)	(1,546,600)	**(2,957,900)**	(1,587,700)	(1,725,300)	**(3,313,000)**
4												
5									-			-
6			***2016 Session Change Items:***									-
7									-			-
8		Gov	*K-12 Expense Credit, Increase Income Phase-out Threshold*	1/1/2016	**(6,200)**	**(12,700)**						
9		Gov	*K-12 Subtraction interaction with credit income threshold increase*	1/1/2016	**500**	**1,000**						
10		Gov	*Child & Dependent Care Credit Expansion*	1/1/2016	**(46,900)**	**(107,500)**						
11		Gov	*Income Tax Interaction - Pre-K & Dependent Care Exemption*	1/1/2016	**100**	**500**						
12		Gov	*Working Family Credit Expansion , Increase Income Phase-out Threshold*	1/1/2016	**(39,400)**	**(83,900)**						
13	2586	Rest	*WORKING FAMILY CREDIT EXPANSION , INCREASE INCOME PHASE-OUT THRESHOLD & INCREASE MAX CREDIT FOR FILERS WITH NO CHILDREN*	1/1/2016			-	*(48,800)*	***(48,800)***	*(50,100)*	*(59,800)*	***(109,900)***
14		Gov	*FEDERAL CONFORMITY (SEN CARRIES WFC FY19 REV LOSS IN LINE ABOVE)*	Various	**(27,355)**	**7,095**	*(20,750)*	*(6,605)*	***(27,355)***	*10,955*	*4,040*	***14,995***
15	2288	Rest	*STILLBIRTH INCOME TAX CREDIT*	1/1/2016	**-**	**-**		*(800)*	***(800)***	*(800)*	*(800)*	***(1,600)***
16	2209	Rest	*FOOD DONATION CREDIT*	1/1/2016			-	*(300)*	***(300)***	*(300)*	*(300)*	***(600)***
17	2283	Chamberlain	*READING CREDIT*	1/1/2016			-	*(1,800)*	***(1,800)***	*(2,000)*	*(2,100)*	***(4,100)***
18		Clausen Dahle Hoffman Jensen	*STUDENT LOAN CREDIT*	1/1/2016			-	*(36,100)*	***(36,100)***	*(36,900)*	*(37,700)*	***(74,600)***
19	3450	Dziedzic	*NAMELESS JOB APP CREDIT*	1/1/2016			-	*(1,000)*	***(1,000)***	*(1,000)*	*(1,000)*	***(2,000)***
20	3478	Hawj	*CITIZENSHIP CREDIT*	1/1/2016			-	*(1,300)*	***(1,300)***	*(1,400)*	*(1,500)*	***(2,900)***
21	2573	Dziedzic	*ANGEL INVESTMENT QUALIFICATIONS MODFNS*	1/1/2016			-	-	-	-	-	-
22	2371	Carlson	*INCOME TAX INTERACTION - MET COUNCIL BONDS*	DFE			-	-	-	-	*(90)*	***(90)***
23												
24			**Subtotal - Income Taxes (Current Law + 2016 Change Items)**		**21,742,345**	**24,019,895**	10,694,850	11,049,295	**21,744,145**	11,733,055	12,301,550	**24,034,605**
25			Subtotal - Current Law		**21,861,600**	**24,215,400**	10,715,600	11,146,000	**21,861,600**	11,814,600	12,400,800	**24,215,400**
26			Subtotal - 2016 Change Items		**(119,255)**	**(195,505)**	(20,750)	(96,705)	**(117,455)**	(81,545)	(99,250)	**(180,795)**
27												
28			**Corporate Franchise Tax**									
29			Current Law Receipts		2,935,110	2,944,958	1,512,762	1,422,348	**2,935,110**	1,456,715	1,488,243	**2,944,958**
30			Current Law Refunds		(384,056)	(400,584)	(188,267)	(195,789)	**(384,056)**	(215,347)	(185,237)	**(400,584)**
31												
32												
33			***2016 Session Change Items:***									
34		Gov	*Treatment of Insurance Co. Used to Shelter Income*	1/1/2016	2,000	4,000	-	-	-	-	-	-
35		Gov	*Accelerate Gain on Sale of a Business to Nonresidents*	1/1/2016	1,100	5,500	-	-	-	-	-	-
36		Gov	*Exclude Derivatives from Sales Factor for Apportionment*	1/1/2016	-	-	-	-	-	-	-	-
37		Gov	*Reduce Dividend Received Deduction for Debt-Financed Stock*	1/1/2016	100	200	-	-	-	-	-	-
38		Gov	*Modify Defn. of Financial Institution*	1/1/2016	5,000	10,000	-	-	-	-	-	-
39		Gov	*Prevent Tax Evasion*	1/1/2016	-	1,800	-	-	-	-	-	-
40		Gov	*Base-Year Percentage for Research Credit*	1/1/2016	(900)	(1,800)	-	-	-	-	-	-
41		Gov	*FEDERAL CONFORMITY (SEE ALSO IND INC TAX)*	Various	10,185	17,835	*(3,050)*	*13,235*	***10,185***	*13,490*	*4,345*	***17,835***
42									-			-
43			**Subtotal - Corporate Franchise Taxes (Current Law + 2016 Change Items)**		**2,568,539**	**2,581,909**	1,321,445	1,239,794	**2,561,239**	1,254,858	1,307,351	**2,562,209**
44			Subtotal - Current Law		**2,551,054**	**2,544,374**	1,324,495	1,226,559	**2,551,054**	1,241,368	1,303,006	**2,544,374**
45			Subtotal - 2016 Change Items		**17,485**	**37,535**	(3,050)	13,235	**10,185**	13,490	4,345	**17,835**
46												
47			**Sales and Use Tax**									
48			Current Law Receipts		**11,294,137**	**12,190,024**	5,582,534	5,711,603	**11,294,137**	5,966,171	6,223,853	**12,190,024**
49			Current Law Refunds		**(578,472)**	**(346,985)**	(350,243)	(228,229)	**(578,472)**	(176,483)	(170,502)	**(346,985)**
52			Current Law, City of Mpls Sales Tax to MSFA		3,705	5,484	1,686	2,019	**3,705**	2,440	3,044	**5,484**
53												
54			***2016 Session Change Items:***						-			-
55		Gov	*Solid Waste Tax - New Annual Rate for Construction & Demolition Waste*	7/1/2016	120	**280**			-			-
56	3029	Rosen	*SALES TAX EXEMPTION FOR MADELIA BUSINESS REBUILD*	7/1/16-7/1/18			-	*(140)*	***(140)***	-	-	-
57	3480	Tomossoni	*SALES TAX EXEMPTION FOR SIDING FACILITY*	7/1/2016			-	*(2,300)*	***(2,300)***	*(4,600)*	*(2,300)*	***(6,900)***
58	3573	Reinert	*SALES TAX EXEMPTION FOR DULUTH HS*	7/1/16-1/1/18			-	*(950)*	***(950)***	*(3,800)*	-	***(3,800)***
59	2374	Rest	*COLLECTION & REMIT REQs (POTENTIAL REVENUE EXPECTED OUTSIDE FCST PERIOD)*	Upon Court Decision			-	-	-	-	-	-
60												
61			**Subtotal - Sales Taxes (Current Law + 2016 Change Items)**		**10,719,490**	**11,848,803**	5,233,977	5,482,003	**10,715,980**	5,783,728	6,054,095	**11,837,823**
62			Subtotal - Current Law		**10,719,370**	**11,848,523**	5,233,977	5,485,393	**10,719,370**	5,792,128	6,056,395	**11,848,523**
63			Subtotal - 2016 Change Items		**120**	**280**	-	(3,390)	**(3,390)**	(8,400)	(2,300)	**(10,700)**
64												
65			**Estate Tax**									
66			Current Law Receipts		**359,000**	**334,000**	189,000	170,000	**359,000**	168,000	166,000	**334,000**
67			Current Law Refunds		**(17,700)**	**(16,100)**	(9,100)	(8,600)	**(17,700)**	(8,100)	(8,000)	**(16,100)**
68												
69			***2016 Session Change Items:***									
70		Gov	*Recapture Tax Related to Eminent Domain*	7/1/2011	**(100)**	**(100)**			-			-
71									-			-
72			**Subtotal - Estate Taxes (Current Law + 2016 Change Items)**		**341,200**	**317,800**	179,900	161,400	**341,300**	159,900	158,000	**317,900**
73			Subtotal - Current Law		**341,300**	**317,900**	179,900	161,400	**341,300**	159,900	158,000	**317,900**
74			Subtotal - 2016 Change Items		**(100)**	**(100)**	-	-	-	-	-	-
75												
76			**State General Levy**									
77			Current law receipts		**1,688,479**	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**
78												
79			***2016 Session Change Items:***									
80		Gov	*Base Expansion to Railroad Rolling Stock, Other Changes*	Assess 17	**-**	**37,010**						
81	1294	Hawj Ortman	*SGL REFUND ESTABLISHMENT*	Pay 16-Pay 26			-	*(9,600)*	***(9,600)***	*(19,900)*	*(20,600)*	***(40,500)***
82									-			-
83			**Subtotal - Property Tax (Current Law + 2016 Change Items)**		**1,688,479**	**1,771,008**	841,080	837,799	**1,678,879**	837,210	856,288	**1,693,498**
84			Subtotal - Current Law		**1,688,479**	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**
85			Subtotal - 2016 Change Items		**-**	**37,010**	-	(9,600)	**(9,600)**	(19,900)	(20,600)	**(40,500)**
86												
87			**Cigarette & Tobacco Products Tax**									
88			Current Law Receipts		**1,284,080**	**1,300,350**	638,720	645,360	**1,284,080**	648,610	651,740	**1,300,350**

General Fund Tax Revenues
All Dollars in Thousands
Note *: Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	Gov/House/Senate	Author	General Fund Tax (GF) Provision	2016 Eff. Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
89			Current Law Refunds		**(19,250)**	**(19,700)**	(9,550)	(9,700)	**(19,250)**	(9,800)	(9,900)	**(19,700)**
90									-			-
91			***2016 Change Items***						-			-
92		Gov	*Stop cigarette smugglers - compliance revenue*	Various	**1,325**	**2,650**	-	-	-	-	-	-
93									-			-
94			**Subtotal - Cig./Tob. Taxes (Current Law + 2016 Change Items)**		**1,266,155**	**1,283,300**	629,170	635,660	**1,264,830**	638,810	641,840	**1,280,650**
95			Subtotal - Current Law		**1,264,830**	**1,280,650**	629,170	635,660	**1,264,830**	638,810	641,840	**1,280,650**
96			Subtotal - 2016 Change Items		**1,325**	**2,650**	-	-	-	-	-	-
97												
98			**Liquor, Wine and Beer Tax**									
99			Current Law Receipts		**175,310**	**182,360**	86,790	88,520	**175,310**	90,280	92,080	**182,360**
100			Current Law Refunds		**(1,460)**	**(1,500)**	(730)	(730)	**(1,460)**	(750)	(750)	**(1,500)**
101												
102			**Subtotal - Liquor Taxes (Current Law + 2016 Change Items)**		**173,850**	**180,860**	86,060	87,790	**173,850**	89,530	91,330	**180,860**
103			Subtotal - Current Law		**173,850**	**180,860**	86,060	87,790	**173,850**	89,530	91,330	**180,860**
104			Subtotal - 2016 Change Items		-	-	-	-	-	-	-	-
105												
106			**Lawful Gambling Taxes**									
107			Current Law Lawful Gambling Combined Receipts Tax		**113,100**	**120,900**	55,200	57,900	**113,100**	59,600	61,300	**120,900**
108			Current Law Gambling Tax Refunds		**(500)**	**(60)**	(250)	(250)	**(500)**	(200)	(200)	**(60)**
109			[Lawful Gambling - Feb12 Base]		**[73,800]**	**[73,800]**	[36,900]	[36,900]	**[73,800]**	[36,900]	[36,900]	**[73,800]**
110			[Lawful Gambling Above Base (Stadium)]		**[23,100]**	**[28,840]**	[18,050]	[20,750]	**[38,800]**	[22,500]	[24,200]	**[46,700]**
111												
112			**Subtotal - Lawful Gambling Taxes (Current Law + 2016 Change Items)**		**112,600**	**120,500**	54,950	57,650	**112,600**	59,400	61,100	**120,500**
113			Subtotal - Current Law		**112,600**	**120,840**	54,950	57,650	**112,600**	59,400	61,100	**120,500**
114			Subtotal - 2016 Change Items				-	-	-	-	-	-
115												
116			**Insurance Gross Earning & Fire Marshall Tax**									
117			Current Law Receipts		**742,978**	**793,735**	365,669	377,309	**742,978**	390,205	403,530	**793,735**
118			Current Law Refunds		**(6,000)**	**(6,000)**	(3,000)	(3,000)	**(6,000)**	(3,000)	(3,000)	**(6,000)**
119												
120			**Subtotal - Insurance Gross Earning & Fire Marshall Tax**				362,669	374,309	**736,978**	387,205	400,530	**787,735**
121			Subtotal - Current Law		**736,978**	**787,735**	362,669	374,309	**736,978**	387,205	400,530	**787,735**
122			Subtotal - 2016 Change Items				-	-	-	-	-	-
123												
124			**Taconite Occupation Tax**									
125			Current Law Receipts		**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
126					-							
127			**Subtotal - Taconite Occupation Tax**		**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
128			Subtotal - Current Law		**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
129			Subtotal - 2016 Change Items		-		-	-	-	-	-	-
130												
131			**Other Net Tax Revenue**									
132			Current Law Receipts:									
133												
134			Mortgage Registry Tax		**215,778**	**227,575**	107,698	108,080	**215,778**	112,775	114,800	**227,575**
135			Deed Transfer Tax		**229,600**	**257,408**	109,427	120,173	**229,600**	127,379	130,029	**257,408**
136			Controlled Substance Tax		**10**	**10**	5	5	**10**	5	5	**10**
137			Other Gross Earnings		**100**	**100**	50	50	**100**	50	50	**100**
138			Medical Assistance Surcharges		**548,614**	**548,614**	274,307	274,307	**548,614**	274,307	274,307	**548,614**
139			Motor Vehicle Registration Tax		**1,300**	**1,300**	650	650	**1,300**	650	650	**1,300**
140			Other Tax Refunds		**(11,060)**	**(12,110)**	(5,205)	(5,855)	**(11,060)**	(6,055)	(6,055)	**(12,110)**
141			**Subtotal - Other**		**984,342**	**1,022,897**	486,932	497,410	**984,342**	509,111	513,786	**1,022,897**
142												
143			**Miscellaneous - 2016 Revenue Modifications**									
144									-			-
145		Gov	*Stop cigarette smugglers - fines/fees revenue*	Various	**801**	**1,602**						
146			**Subtotal - Miscellaneous**		**801**	**1,602**	-	-	-	-	-	-
147												
148			**Total - Tax GF Revenues (Current Law + 2016 Changes)**		**40,339,579**	**43,942,309**	19,893,333	20,425,610	**40,318,943**	21,455,807	22,388,870	**43,844,677**
149			**Total - Tax GF Revenues - Current Law**		**40,439,203**	**44,058,837**	19,917,133	20,522,070	**40,439,203**	21,552,162	22,506,675	**44,058,837**
150			**Total - 2016 Change Items**		**(99,624)**	**(116,528)**	(23,800)	(96,460)	**(120,260)**	(96,355)	(117,805)	**(214,160)**

2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - UE - As passed Senate Tax Committee

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impac

Line #	Gov-House-Senate	Author	General Fund Expenditures	2016 Eff. Date	Mar Gov FY2016-17	Mar Gov FY2018-19	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
			PROPERTY TAX REFUNDS									
151			Homeowners property tax refund - base		**$838,200**	**$876,300**	$414,800	$423,400	**$838,200**	$434,600	$441,700	**$876,300**
152			Renters property tax refund		**446,200**	**464,200**	221,400	224,800	**446,200**	229,600	234,600	**464,200**
153			Targeting		**12,794**	**10,000**	4,904	7,890	**12,794**	5,000	5,000	**10,000**
154			Forest Land Credits (SFIA)		**10,830**	**11,630**	5,290	5,540	**10,830**	5,720	5,910	**11,630**
155			**Subtotal - Property Tax Refunds base**		**1,308,024**	**1,362,130**	646,394	661,630	**1,308,024**	674,920	687,210	**1,362,130**
156												
157			***Property Tax Refund Changes:***									
158		Gov	*Change Item: Modernize Railroad Property Tax*	*Assess 17*	***$0***	***($3,140)***						
159		Gov	*Change Item: Home Office deduction calculation*	*TP16/Rent pd 15*	***($250)***	***($750)***	-	-	**-**	-	-	**-**
160	2371	Carlson	*PTR INTERACTION-MET COUNCIL BONDS*	*DFE*			-	-	**-**	-	*120*	***120***
161	3241	Pappas	*PTR INTERACTION-SOCCER STADIUM PT EXEMPT (COSTS BEGIN IN FY 2020)*	*Local Approval*			-	-	**-**	-	-	**-**
162			***Subtotal Property Tax changes***		***(250)***	***(3,890)***	-	-	**-**	-	*120*	***120***
163												
164			Political Contribution Refund -base		**1,200**	**8,000**	1,200	-	**1,200**	3,500	4,500	**8,000**
165			Tax Refund Interest -base		**22,500**	**24,500**	11,000	11,500	**22,500**	12,000	12,500	**24,500**
166												
167			**LOCAL AIDS**									
168			Local Government Aid (LGA)		**1,036,324**	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**
169			12, SS1, Ch 1 Flood Disaster Assistance				0	0		0	0	
170			**Subtotal- Local Government Aid (LGA) base**		**1,036,324**	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**
171												
172			***Modify LGA***									
173		Gov	*Change Item: Modify LGA - Onetime Increase*		***$21,500***	***$0***						
174			***Subtotal LGA changes***		***21,500***	***0***	-	-	**-**	-	-	**-**
175												
176			County Program Aid - base		**418,532**	**416,911**	209,969	208,563	**418,532**	208,457	208,454	**416,911**
177			Public Defender Cost		**1,000**	**1,000**	500	500	**1,000**	500	500	**1,000**
178			Local Impact Notes (DOF/MDE)		**428**	**428**	214	214	**428**	214	214	**428**
179			County AIS Prevention Aid		**20,000**	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
180			Debt Service Aid - Lewis & Clark Jt Pwrs Bd		**1,100**	**4,400**	0	1,100	**1,100**	2,200	2,200	**4,400**
181			Township Aid		**20,000**	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
182			Ch 366 Utility Transition Aid (cities and towns)		**351**	**2**	350	1	**351**	1	1	**2**
183			Production Property Transition Aid		**127**	**183**	0	127	**127**	102	81	**183**
184			Payments to Counties with Tribal Casinos - base		**2,532**	**2,544**	1,260	1,272	**2,532**	1,272	1,272	**2,544**
185												
186			***Modify CPA, Other Aids***									
187		Gov	*Change Item: Modify CPA - Onetime Increase*		***$25,000***	***$0***						
188			***Subtotal CPA + Other Aids changes***		***25,000***	***0***	-	-	**-**	-	-	**-**
189												
190			DRA School - base		**15,866**	**15,872**	7,930	7,936	**15,866**	7,936	7,936	**15,872**
191			DRA Non-School		**20,286**	**20,286**	10,143	10,143	**20,286**	10,143	10,143	**20,286**
192			**Disparity Reduction Aid (DRA)- base**		**36,152**	**36,158**	18,073	18,079	**36,152**	18,079	18,079	**36,158**
193												
194			**PROPERTY TAX CREDITS**									
195			Res MVC School***		**-**	**-**	0	0	**-**	0	0	**-**
196			Res MVC Non-School		**-**	**-**	0	0	**-**	0	0	**-**
197			**Residential Market Value Homestead Credit-base**		**-**	**-**	0	0	**-**	0	0	**-**
198												
199			Agr MVC School		**17,260**	**17,678**	8,425	8,835	**17,260**	8,839	8,839	**17,678**
200			Agr MVC Non-School		**60,546**	**60,440**	30,326	30,220	**60,546**	30,220	30,220	**60,440**
201			Agric Market Value Hmstd Credit one time payment		**-**	**-**	-	-	**-**	-	-	**-**
202												
203			**Agricultural Market Value Credit - base**		**77,806**	**78,118**	38,751	39,055	**77,806**	39,059	39,059	**78,118**
204												
205			Agriculture Preservation Credit - base		**309**	**1,328**	0	309	**309**	658	670	**1,328**
206												
207			Border City School		**3,984**	**4,571**	1,827	2,157	**3,984**	2,251	2,320	**4,571**
208			Border City Non-School		**17,746**	**20,225**	8,078	9,668	**17,746**	9,962	10,263	**20,225**
209			**Border City Disparity Credit - base**		**21,730**	**24,796**	9,905	11,825	**21,730**	12,213	12,583	**24,796**
210												
211			Disaster Credit -School		**18**	**49**	5	13	**18**	24	25	**49**
212			Disaster Credit- Non-School		**62**	**200**	12	50	**62**	100	100	**200**
213			**Disaster Credit - base**		**80**	**249**	17	63	**80**	124	125	**249**
214												
215			Prior Year Credit -School		**-**	**-**	0	0	**-**	0	0	**-**
216			Prior Year Credit- Non-School		**136**	**34**	119	17	**136**	17	17	**34**
217			**Prior Year Credits - base**		**136**	**34**	119	17	**136**	17	17	**34**
218												
219			Wetlands Reimbursement Credit		**-**	**-**	0	0	**-**	0	0	**-**
220												
221			**Senior Deferral Reimbursement - base**		**[2,372]**	**[2,141]**	[(132)]	[79]	**[(53)]**	[38]	[(1)]	**[37]**
222					**[(2,425)]**	**[(2,104)]**						
223			***Modify Senior Deferral***									
224		Gov	*Change Item: Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1*	*Apps rcvd for TP17*	***0***	***360***	*0*	*0*	***0***	*0*	*0*	***0***
225			***Subtotal Senior Deferral changes***		***-***	***360***	-	-	**-**	-	-	**-**
226												
227			Bovine TB Property Tax Credit (School)		**-**	**-**	0	0	**-**	0	0	**-**
228			Bovine TB Property Tax Credit (Non-School)		**-**	**-**	0	0	**-**	0	0	**-**
229			**Bovine TB Property Tax Credit - base**		**0**	**0**	0	0	**0**	0	0	**0**
230												
231			Mahnomen City Reimbursement Aid		**320**	**320**	160	160	**320**	160	160	**320**
232			Ch 154 Mahnomen County Aid		**1,800**	**1,800**	900	900	**1,800**	900	900	**1,800**
233			Ch 154 Mahnomen ISD #432 Aid		**280**	**280**	140	140	**280**	140	140	**280**
234			**Mahnomen Reimbursement Aid - base**		**2,400**	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**
235												
236			**Taconite Tax Relief Area Aids & Credits**									
237			Taconite Reimbursement (School)		**1,122**	**1,122**	561	561	**1,122**	561	561	**1,122**
238			Supplemental Homestead (Non-School)		**10,692**	**10,906**	5,320	5,372	**10,692**	5,426	5,480	**10,906**
239												
240			Replacement Taconite Prod Tax IRRR (Non-School)		**7,040**	**7,017**	3,655	3,385	**7,040**	3,332	3,685	**7,017**
241			Replacement Taconite Prod Tax Econ Dev (Non-School)									
242			Replacement Taconite Prod Tax		**9,392**	**8,970**	4,798	4,594	**9,392**	4,440	4,530	**8,970**
243			Subtotal Repl Taconite Production Tax - base		**16,432**	**15,987**	8,453	7,979	**16,432**	7,772	8,215	**15,987**
244												
245			**LOCAL PENSION AIDS**									
246			Aid to Police & Fire		**201,644**	**217,895**	98,474	103,170	**201,644**	106,977	110,918	**217,895**
247			Police & Fire Retirement Aid Supplement		**31,000**	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**
248			Police/Fire Additional Amortization Aid		**-**	**-**	0	0	**-**	0	0	**-**
249												
250			Police/Fire Amortization Aid (Open)		**5,458**	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**
251			Redirected Amortization Aid - TRFA + St Paul		**4,188**	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**
252			Police/Fire Supplemental Amortization Aid (Open)		**-**	**-**	0	0	**-**	0	0	**-**
253			Firefighters Relief Reimbursements		**1,246**	**1,246**	623	623	**1,246**	623	623	**1,246**

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General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impac

Line #	Gov-House-Senate	Author	General Fund Expenditures	2016 Eff. Date	Mar Gov FY2016-17	Mar Gov FY2018-19	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
254												
255			Public Employees Retirement Assoc. (PERA) Aid		**28,133**	**27,947**	14,090	14,043	**28,133**	13,997	13,950	**27,947**
256			Subtotal Local Pension Aids - base		**271,669**	**287,734**	133,510	138,159	**271,669**	141,920	145,814	**287,734**
257												
258			Fire/EMS Volunteer Retention Stipend Aid - base		**3,180**	**1,710**	1,550	1,630	**3,180**	1,710	0	**1,710**
259												
260			**Other Expenditures**									
261			PILT for DNR Owned Lands - base		**63,537**	**76,185**	31,656	31,881	**63,537**	37,980	38,205	**76,185**
262												
263			**Other Aids and One-Time Appropriations**									
264			Ch 389, Council on Results Perform Measuremt		**796**	**806**	397	399	**796**	402	404	**806**
265			Disaster Assistance City Tax Base Rplcmt Aid									
266			Local Option Disaster Credit									
267			SS2 Flood Local Option Abatement reimb (non school)		**120**	**160**	40	80	**120**	80	80	**160**
268			SS2 Flood Local Option Abatement reimb (school)		**36**	**40**	17	19	**36**	20	20	**40**
269			Moose Lake Assessment Reimbursement									
270			Bloomington Infrastructure Projects		**9,340**	**9,720**	4,820	4,520	**9,340**	4,860	4,860	**9,720**
271			City of Minneapolis Library debt service		**3,720**	**7,440**	-	3,720	**3,720**	3,720	3,720	**7,440**
272			Greater MN Intern, DOR transf to OHE		40	40	20	20	**40**	20	20	**40**
273												
274			***Other Aids & Appropriations Changes***									
275												
276	2578	Koenen	*TAXPAYER ASSISTANCE GRANTS*	*DFE*			-	*800*	***800***	*800*	*800*	***1,600***
277	3029	Rosen	*MADELIA AID PAYMENT*	*DFE*			*1,200*	-	***1,200***	-	-	**-**
278	2503	Skoe	*RIPARIAN PROTECTION AID*	*PAY 17*			-	-	**-**	*10,000*	*10,000*	***20,000***
279			***Studies & Administration***									
280		Gov	*Change Item: Modernize Rail Property Tax*		***224***	***112***						
281		Gov	*Change Item: DOR Administration K-12 Credit*		***400***	***800***						
282		Gov	*Change Item: DOR Admin - Fed Conf*		***$1,647***	***$70***						
283		Gov	*Change Item: DOR Admin - Stop cigarette smugglers*	*Various*	***$1,036***	***$2,072***	-	-	**-**	-	-	**-**
284	2558	Sieben	*DEED ADMIN - PAID FAMILY LEAVE*	*Various*			*0*	*6,983*	***6,983***	*9,201*	*9,667*	***18,868***
285			***Subtotal - Other Aids & Appropriations Changes***		***3,307***	***3,054***	*1,200*	*7,783*	***8,983***	*20,001*	*20,467*	***40,468***
286												
287			**GF Total - Property Tax Refunds, Aids and Credits base + changes**		**$3,400,972**	**$3,453,351**	1,663,422	1,696,976	**3,360,398**	1,738,386	1,756,029	**3,494,415**
288			**February 2016 Forecast - General Fund Property Tax Refunds, Aids & Credits**		**$3,351,415**	**$3,453,827**	1,662,222	1,689,193	**3,351,415**	1,718,385	1,735,442	**3,453,827**
289			**GF Subtotal - Property Tax Refunds, Aids and Credits 2016 changes**		**$49,557**	**($476)**	1,200	7,783	**8,983**	20,001	20,587	**40,588**

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General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than $5,000.

Line #	Gov-House-Senate	Author	General Fund Expenditures	2016 Eff Date	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
			Items With No State Impact							
290			**Property Tax**							
291	SF2271	Lourey	*CLOQUET FIRE DISTRICT*	*LOCAL APPROVAL*	*0*	*0*	***0***	*0*	*0*	***0***
292	A7	Bakk	*PTR INTERACTION - COOK-ORR HOSPITAL DISTRICT MODFN*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
293										
294			**Other**							
295	SF2450	Sparks	*2016 COURSE WAIVER FOR TWNSHP BOARDS*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
296	SF3582	Bakk	*IRRRB APPROVAL AUTHORITY TRANSFER*	*7/1/2016*	*0*	*0*	***0***	*0*	*0*	***0***
297	A6	Rest	*PROPERTY TAX ADJUSTMENT FOR COOP ELEC ASSOC.*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
298	A8	Rest	*TRANSFERS FOR DIVIDED LANDS RULES RESTRICTIONS MODIFICATION*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
299	A10	Gazelka	*LAKE MILLE LACS AREA PROPERTY TAX ABATEMENT RECOMMENDATION*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
300										
301			**TIF**							
302	2650	Carlson	*BURSVILLE; 2008 SPECIAL LAW MODFN*	*LOCAL APPROVAL*	*0*	*0*	***0***	*0*	*0*	***0***
303	2280	Limmer	*MAPLE GROVE; 2014 SPECIAL LAW MODFN*	*LOCAL APPROVAL*	*0*	*0*	***0***	*0*	*0*	***0***
304	3100	Abeler	*ANOKA; 5-YR RULE EXTENSION*	*LOCAL APPROVAL*	*0*	*0*	***0***	*0*	*0*	***0***
305	2345	Franzen	*EDINA; 2014 SPECIAL LAW APPROVAL EXTENSION*	*DFE*	*0*	*0*	***0***	*0*	*0*	***0***
306	3247	Dahle	*NORTHFIELD; 5-YR RULE EXTENSION*	*LOCAL APPROVAL*	*0*	*0*	***0***	*0*	*0*	***0***

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Non-General Fund Changes

All Dollars in Thousands

Note *: Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	Gov-House-Senate	Author		Gov FY2016-17	Gov FY2018-19	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
307			**Legacy Fund/Natural Resources & Arts Fund**								
308											
309	3029	Rosen	*SALES TAX EXEMPTION FOR MADELIA BUSINESS REBUILD*			-	*(10)*	***(10)***	-	-	-
310	3480	Tomossoni	*SALES TAX EXEMPTION FOR SIDING FACILITY*			-	*(100)*	***(100)***	*(200)*	*(100)*	***(300)***
311	3573	Reinert	*SALES TAX EXEMPTION FOR DULUTH HS*			-	*(50)*	***(50)***	*(200)*	-	***(200)***
312											
313			**Subtotal - Legacy Fund/Natural Resources & Arts Fund**			-	(160)	**(160)**	(400)	(100)	**(500)**
314											
315			**Special Revenue Fund**								
316	2558	Sieben	*FAMILY & MEDICAL BENEFIT INSURANCE ACCOUNT*								
317			*REVENUE*			-	-	-	-	*24,476*	***24,476***
318			*BENEFITS (BENEFITS BEGIN IN CY 2020)*			-	-	-	-	-	-
319			*ADMIN (ADMIN COSTS BEGIN IN CY 2020)*			-	-	-	-	-	-
320								-			-
321			**Subtotal - Special Revenue Fund**			-	-	-	-	24,476	**24,476**
322											
323			**Highway Users Tax Distribution**								
324			*Compressed natural gas defn*	***(100)***	***(220)***	-		-			-
325											
326			**Subtotal - Environmental Fund**	**(100)**	**(220)**	-	-	-	-	-	-
327											
328											
329			**Environmental Fund**								
330			*Amend Solid Waste Management Tax Language Rate*	***280***	***650***	-		-			-
331											
332			**Subtotal - Environmental Fund**	**280**	**650**	-	-	-	-	-	-
333											
334			**IRRRB Fund**								
335	3360	Bakk	*EARLY SEPARATION INCENTIVE*			-	*(1,392)*	***(1,392)***	*1,047*	*1,057*	***2,104***
336											
337			**Subtotal - IRRRB Fund**				(1,392)	**(1,392)**	1,047	1,057	**2,104**
338			**Total - Non GF Changes**	**180**	**430**	-	(1,552)	**(1,552)**	647	25,433	**26,080**