

2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - 2UE - As passed Senate Floor

GENERAL FUND SUMMARY
REVENUE CHANGES
AIDS & CREDIT CHANGES
TOTAL CHANGES

Gov 2015 FY2016-17	Gov 2015 FY2018-19	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
(99,624)	(116,528)	(23,800)	(96,460)	(120,260)	(96,355)	(117,805)	(214,160)
49,557	(476)	1,200	7,783	8,983	20,001	20,587	40,588
(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			<u>Individual Income Tax</u>									
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			2016 Session Change Items:						-			-
6									-			-
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			<u>Corporate Franchise Tax</u>									
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			2016 Session Change Items:									
33												
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			<u>Sales and Use Tax</u>									
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			<u>Estate Tax</u>									
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			<u>State General Levy</u>									
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			<u>Cigarette & Tobacco Products Tax</u>									
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	Gov		Current Law Refunds	Various	(19,250)	(19,700)	(9,550)	(9,700)	(19,250)	(9,800)	(9,900)	(19,700)
90									-			-
91			2016 Change Items						-			-
92			Stop cigarette smugglers - compliance revenue		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 - 2UE - As passed Senate Floor

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

Line	General Fund Expenditures		2016 Eff. Date	Mar Gov FY2016-17	Mar Gov FY2018-19	Senate			Senate		
#	Gov-House-Senate	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
151	2371	Carlson	<u>PROPERTY TAX REFUNDS</u>								
152			Homeowners property tax refund - base	\$838,200	\$876,300	\$414,800	\$423,400	\$838,200	\$434,600	\$441,700	\$876,300
153			Renters property tax refund	446,200	464,200	221,400	224,800	446,200	229,600	234,600	464,200
154			Targeting	12,794	10,000	4,904	7,890	12,794	5,000	5,000	10,000
			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						
159		Gov	Change Item: Home Office deduction calculation	TP16/Rent pd 15	(\$250)	-	-	-	-	-	-
160		Pappas	PTR INTERACTION-MET COUNCIL BONDS	DFE		-	-	-	-	120	120
161			PTR INTERACTION-SOCCER STADIUM PT EXEMPT (COSTS BEGIN IN FY 2020)	Local Approval		-	-	-	-	-	-
162			Subtotal Property Tax changes		(250)	-	-	-	-	120	120
163											
164			Political Contribution Refund -base		1,200	1,200	-	1,200	3,500	4,500	8,000
165			Tax Refund Interest -base		22,500	11,000	11,500	22,500	12,000	12,500	24,500
166											
167			LOCAL AIDS								
168			Local Government Aid (LGA)		1,036,324	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	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						
174			Subtotal LGA changes		21,500	-	-	-	-	-	-
175											
176			County Program Aid - base		418,532	209,969	208,563	418,532	208,457	208,454	416,911
177			Public Defender Cost		1,000	500	500	1,000	500	500	1,000
178			Local Impact Notes (DOF/MDE)		428	214	214	428	214	214	428
179			County AIS Prevention Aid		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	0	1,100	1,100	2,200	2,200	4,400
181			Township Aid		20,000	10,000	10,000	20,000	10,000	10,000	20,000
182			Ch 366 Utility Transition Aid (cities and towns)		351	350	1	351	1	1	2
183			Production Property Transition Aid		127	0	127	127	102	81	183
184			Payments to Counties with Tribal Casinos - base		2,532	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						
188			Subtotal CPA + Other Aids changes		25,000	-	-	-	-	-	-
189											
190			DRA School - base		15,866	7,930	7,936	15,866	7,936	7,936	15,872
191			DRA Non-School		20,286	10,143	10,143	20,286	10,143	10,143	20,286
192			Disparity Reduction Aid (DRA)- base		36,152	18,073	18,079	36,152	18,079	18,079	36,158
193											
194			<u>PROPERTY TAX CREDITS</u>								
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	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			<u>Taconite Tax Relief Area Aids & Credits</u>								
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

2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - 2UE - As passed Senate Floor

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

Line #	Gov-House-Senate		General Fund Expenditures	2016 Eff. Date	Mar Gov FY2016-17	Mar Gov FY2018-19	Senate			Senate		
		Author					FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
254			Public Employees Retirement Assoc. (PERA) Aid		28,133	27,947	14,090	14,043	28,133	13,997	13,950	27,947
255			Subtotal Local Pension Aids - base		271,669	287,734	133,510	138,159	271,669	141,920	145,814	287,734
256												
257			Fire/EMS Volunteer Retention Stipend Aid - base		3,180	1,710	1,550	1,630	3,180	1,710	0	1,710
258												
259												
260			<u>Other Expenditures</u>									
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			<u>Other Aids and One-Time Appropriations</u>									
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			<i>Other Aids & Appropriations Changes</i>									
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												
279	2503	Skoe	RIPARIAN PROTECTION AID	PAY 17			-	-	-	10,000	10,000	20,000
280			<u>Studies & Administration</u>									
281		Gov	Change Item: Modernize Rail Property Tax		224	112						
282		Gov	Change Item: DOR Administration K-12 Credit		400	800						
283		Gov	Change Item: DOR Admin - Fed Conf		\$1,647	\$70						
284		Gov	Change Item: DOR Admin - Stop cigarette smugglers	Various	\$1,036	\$2,072	-	-	-	-	-	-
285												
286	2558	Sieben	DEED ADMIN - PAID FAMILY LEAVE	Various			0	6,983	6,983	9,201	9,667	18,868
287			Subtotal - Other Aids & Appropriations Changes		3,307	3,054	1,200	7,783	8,983	20,001	20,467	40,468
288												
289			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
290												
291			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
292												
293			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

2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - 2UE - As passed Senate Floor

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		General Fund Expenditures	2016 Eff Date	Senate			Senate		
		Author			FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			Items With No State Impact							
290			<u>Property Tax</u>							
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			<u>Other</u>							
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			<u>TIF</u>							
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

2016 Legislature - Senate Omnibus Tax Bill - HF 3931 - 2UE - As passed Senate Floor

Non-General Fund Changes

All Dollars in Thousands

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

Line	Gov-House-Senate			Gov FY2016-17	Gov FY2018-19	Senate			Senate		
		Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
307			<u>Legacy Fund/Natural Resources & Arts Fund</u>								
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			<u>Special Revenue Fund</u>								
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			<u>Highway Users Tax Distribution</u>								
324			Compressed natural gas defn	(100)	(220)	-		-			-
325											
326			Subtotal - Environmental Fund	(100)	(220)	-	-	-	-	-	-
327											
328			<u>Environmental Fund</u>								
329			Amend Solid Waste Management Tax Language Rate	280	650	-		-			-
330											
331			Subtotal - Environmental Fund	280	650	-	-	-	-	-	-
332											
333											
334			<u>IRRRB Fund</u>								
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