

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE
General Fund and Other Funds
****UPDATED FOR FEBRUARY 2016 FORECAST****
All Dollars in Thousands

		2016 Governor			A172		A84		Conference Committee								
Fiscal Summary		FY 2014-2015	Gov FY 2016-17	Gov FY 2018-19		FY2016-17	FY2018-19		FY2016-17	FY2018-19	FY2016		FY2017	FY2016-17	FY2018	FY2019	FY2018-19
S1	Current Law, Forecasted Taxes, Aids and Credits Base	2,931,653	3,351,415	3,453,827		3,351,415	3,453,827		3,351,415	3,453,827	1,662,222	1,689,193		3,351,415	1,718,385	1,735,442	3,453,827
S2	Total General Fund Revenue Changes	-	(90,524)	(106,428)		(1,015,263)	(2,869,768)		(69,527)	(216,574)	(19,450)	(159,313)		(178,763)	(176,448)	(198,168)	(374,616)
S3																	
S4	Total General Fund Expenditure Changes	0	\$49,557	(\$476)		(\$16,314)	(\$207,567)		213,840	193,977	1,717	76,929		78,646	56,540	112,410	168,950
S5																	
S6	Total General Fund Changes (Revenues - Expenditures)	-	(140,081)	(105,952)		(998,949)	(2,662,201)		(283,367)	(410,551)	(21,167)	(236,242)		(257,409)	(232,988)	(310,578)	(543,566)
S7																	
S8	Stadium Reserve Account																
S9																	
S10	Current Law - Stadium Balance Reserve at End of Fiscal Year					21,196	24,300		21,196	24,300	21,196	21,196		21,196	22,111	21,196	24,300
S11	Current Law - Amount of Reserve Spent in Fiscal Year										11,438	0			(915)	(2,189)	
S12																	
S13	Proposed Change: Stadium Reserve at End of Fiscal Year					6,030	0				21,196	21,196		21,196	21,567	23,191	23,191
S14	Proposed Change: Amount of Reserve Spent in Fiscal Year					15,166					11,438	0			0	0	
S15																	
S16	Net Change in Stadium Reserve Account Balance at End of Fiscal Year (Current Law minus Proposal)					15,166	24,300				0	0		0	(544)	(1,109)	(1,109)

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
					22,729,414 (2,666,379)	24,819,500 (2,957,900)	27,528,400 (3,313,000)	24,819,500 (2,957,900)	27,528,400 (3,313,000)	24,819,500 (2,957,900)	27,528,400 (3,313,000)	12,126,900 (1,411,300)	12,692,600 (1,546,600)	24,819,500 (2,957,900)	13,402,300 (1,587,700)	14,126,100 (1,725,300)	27,528,400 (3,313,000)
1			Individual Income Tax														
2			Current Law Receipts														
3			Current Law Refunds														
4			Laws of 2015, Chapter 1, Federal Conformity														
5																	
6			Session Change Items:														
7																	
8	HF 304	Lueck	Social Security Income Tax Subtraction, 5-Year Phased-In at 20%	TY 2016													
9	HF 299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per year	TY 2016													
10	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2016													
11	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2017													
12	HF281	Loon	R&D, Credit Extended to Sole Proprietors, Refundable Up to \$200,000	TY 2017													
13	SF38, 305	Rest Senjem	Extend the R&D credit to sole proprietors; with \$15,000 refundability	TY 2016													
14	SF305	Rest	\$15,000 R&D refundability	TY 2016													
15	HF 65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2016													
16	HF 798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2016													
17	HF 72	Anderson, S.	Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K Expenses	TY 2016													
18	HF 848	Gov	K-12 Expense Credit, Increase Income Phase-out Threshold	TY 2016													
19	SF826	Gov	K-12 Subtraction interaction with credit income threshold increase	TY 2016													
20			K-12 Credit expansion to Head-start and district programs w/ income threshold increase	TY 2016													
21	HF 848	Gov	Child & Dependent Care Credit Expansion	TY 2016													
22	HF 848	Gov	Income Tax Interaction - Pre-K & Dependent Care Exemption	TY 2016													
23		Loon	Child & Dependent Care Credit	TY 2016													
24	HF 1064	Loon	Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount	TY 2016													
25	HF 2084	Davids	Student Loan Refundable Credit	TY 2016													
26	2016 HF3931	Clausen Dahle Hoffman Jensen	Student Loan Debt Credit (Disallow parent filers & adj. for MJ filers)	TY 2016													
27			Subtraction for Discharged Student Loan Debt	TY 2016													
28	HF 1479	Wills	Credit for Contributions to Section 529 Plans	TY 2016													
29	SF 293	Clausen	MN College Savings Plan contribution credit	TY 2017													

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
30			Subtraction for Contributions to Section 529 Plans	TY 2016				(7,200)	(15,100)	-	-	-	(7,400)	(7,400)	(7,600)	(7,900)	(15,500)		
31	HF 245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2016				-	(150)	-	-	-	-	(20)	(130)	(150)			
32	HF 848	Davids	Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)	Enacted					-	-	-								
33	SF 826	Gov	Disallowance of Working Family Credit, NonResidents	Enacted						-	-								
34			Working Family Credit Expansion , Increase Income Phase-out Threshold	TY 2016															
35	HF 30, SF 51	Davids, Skoe	Working Family Credit, TANF Funding Clarification	Enacted						-	-	-	-						
36	2016 HF3931	Rest	WFC Expansion, Increase Income Phase-out Threshold & Incr. Max Credit for Filers w/ No Children	TY 2016								-	(48,800)	(48,800)	(50,100)	(51,900)	(102,000)		
37	HF 921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2016						(100)	(350)	-	-						
38	HF 407	O'Driscoll	Increase Long-Term Care Credit	TY 2016						(4,500)	(9,300)	-	-						
39	HF 377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016						(3,700)	(7,700)	-	-						
40	HF 1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2016						(2,000)	(4,000)	-	-						
41	HF 1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2016						(7,800)	(11,300)	-	-						
42			Refundable credit for taxes paid to WI	TY 2016									(8,200)	(8,200)	(5,800)	(6,100)	(11,900)		
43	HF 2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015						(1,100)	(4,400)	-	-	-	(1,100)	(1,100)	(1,900)	(2,500)	(4,400)
44	HF 381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2016						(1,000)	-	-	-	-					
45	HF 229	McDonald	Subtraction for Fitness Facility Fee	TY 2016						(700)	(1,400)	-	-						
46	SF 350	Pappas	Fitness membership credit	TY 2016								(1,500)	(3,100)						
47	HF 837, SF 847, SF 745, A96	Davids, Rest, Gazelka	Domicile Determination Modified, Prohibition of Certain Factors	H- TY15 S- TY16 C-TY16						Undeterm.	Undeterm.	underm.	undeterm.	-	underm.	underm.	undeterm.	undeterm.	undeterm.
48	HF 1001, A15 Senate	Dean, Nelson	Statutory Residency Rules Modified to Exclude Medical Treatment Days	H- TY15 S- TY16 C-TY17						(Unknown)	(Unknown)	(unknown)	(unknown)	-	-	-	(unknown)	(unknown)	(unknown)
49	HF 2179,SF 2028	Davids, Rest	Apportioning Board Member Income (Estimate Updated 5/8/15)	TY 2016						(5,800)	(12,500)	(5,800)	(12,500)						
50	HF 2211	Dean	Premium Health Care Credit	TY 2016						-	(100,000)	-	-						
51			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2016						(291,200)	-	-	-						
52			Federal Conformity	Various					(27,355)	7,095	(Negli.)	-	(negli)	-					
53	2016 HF3931		Federal Conformity (except WFC in FY19)	Various									(20,750)	(6,605)	(27,355)	10,955	4,040	14,995	
54	HF 2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016						-	(113,200)	-	-			-			-
55			Greater MN internship Modfn	TY 2016								(400)	(800)	-	(400)	(400)	(400)	(400)	(800)
56	SF 79 199	Wiger Nelson	Veterans jobs credit {See also A&C for grant}	TY 2017								-	(11,200)						

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
57	HF2505	Johnson,S	Past military service credit modification	TY 2016								-	(4,500)	(4,500)	(4,500)	(4,600)	(9,100)		
58	SF 1968	Sparks	Workforce housing tax credit	TY17-22						-	(12,000)								
59	SF 2074	Cohen	Film production credit	TY 2017						-	(7,800)								
60			Income Tax Interaction - SGL exempt the first \$100k of C/I									-	-	-	1,690	1,730	3,420		
61			Income Tax Interaction - Met Council Bonds									-	-	-	-	(90)	(90)		
62	SF1145 HF988 SF2647 HF2719	Dahms Swedzinski Jensen Petersburg	Income Tax Interaction -2 Electric Generation Personal Property Tax Exemptions									-	-	-	-	(10)	(10)		
63			Income Tax Interaction - Statewide Property Tax Base Expansion						18,600										
64			Income Tax Interaction - Omnibus Education Finance					-	-	-	-			-			-		
65			Income Tax Interaction - School building bond agricultural credit					-	3,960			-	-	-	1,550	1,620	3,170		
66			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)					-	10	-	-								
67			Income Tax Interaction - LGA Reduction to Cities of the First					-	(2,780)	-	-								
68			Income Tax Interaction - CPA Changes (Public Defender Aid)					-	(20)	-	-								
69			Income Tax Interaction - Repeal AIS Aid					-	(380)	-	-								
70			Income Tax Interaction - City of Minneapolis Library Aid Changes					-	(140)	-	-								
71			Income tax interaction: Ag land targeting refund							-	330								
72			Income tax interaction: SGL reduction							-	5,060								
73			Income tax interaction: RR modernization							-	(200)								
74			Income tax interaction: RMV modfn								120								
75			Income tax interaction: Class rate change								720								
76			Income tax interaction: LGA increase							-	1,280		-	-	-	380	380	760	
77			Income tax interaction: CPA increase							-	1,030		-	-	-	190	190	380	
78			Income tax interaction: Township aid increase							-	40								
79			Income tax interaction: County aid for ICWA out of home placements							-	360		-	-	-	-	360	360	
80			Income tax interaction: Maximum effort loan aid									-	-	-	-	130	130	260	
81			Income tax interaction: PILT							-	140								
82			Income tax interaction: Senate Education Bill							-	-								
83	Subtotal - Income Taxes (Current Law + Change Items)				20,063,035	21,742,345	24,019,895	21,300,400	23,150,250	21,843,300	24,138,280	10,694,850	11,014,295	21,709,145	11,701,575	12,275,560	23,977,135		
84	Subtotal - Current Law				20,063,035	21,861,600	24,215,400	21,861,600	24,215,400	21,861,600	24,215,400	10,715,600	11,146,000	21,861,600	11,814,600	12,400,800	24,215,400		
85	Subtotal - Change Items					(119,255)	(195,505)	(561,200)	(1,065,150)	(18,300)	(77,120)	(20,750)	(131,705)	(152,455)	(112,325)	(124,180)	(236,505)		
86																			

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
87			<u>Corporate Franchise Tax</u>																
88			Current Law Receipts		3,058,728	2,935,110	2,944,958	2,935,110	2,944,958	2,935,110	2,944,958	1,512,762	1,422,348	2,935,110	1,456,715	1,488,243	2,944,958		
89			Current Law Refunds		(325,244)	(384,056)	(400,584)	(384,056)	(400,584)	(384,056)	(400,584)	(188,267)	(195,789)	(384,056)	(215,347)	(185,237)	(400,584)		
90			Laws of 2015, Chapter 1, Federal Conformity											-			-		
91																			
92			<u>Session Change Items:</u>																
93	SF 826	Gov	Treatment of Insurance Co. Used to Shelter Income	TY 2016		2,000	4,000	-	-	2,000	4,000			-			-		
94	SF 826	Gov	Accelerate Gain on Sale of a Business to Nonresidents	TY 2016		1,100	5,500	-	-	1,100	5,500			-			-		
95	SF 826	Gov	Exclude Derivatives from Sales Factor for Apportionment	TY 2016		-	-	-	-	-	-			-			-		
96	SF 826	Gov	Reduce Dividend Received Deduction for Debt-Financed Stock	TY 2016		100	200	-	-	100	200			-			-		
97	SF 826	Gov	Modify Defn. of Financial Institution	TY 2016		5,000	10,000	-	-	5,000	10,000			-			-		
98	SF 826	Gov	Prevent Tax Evasion			-	1,800	-	-		-			-			-		
99			Economic Substance Doctrine	TY 2017						-	100								
100	SF 826	Gov	Base-Year Percentage for Research Credit	TY 2016		(900)	(1,800)	-	-	(900)	(1,800)	-	(900)	(900)	(900)	(900)	(1,800)		
101			Federal Conformity (See also individual income tax)	Various		10,185	17,835			-	-	(3,050)	13,235	10,185	13,490	4,345	17,835		
102	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2016				(46,200)	(77,900)	-	-			-			-		
103	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2017				(3,100)	(21,900)	-	-			-			-		
104	HF 872	Albright	Unused NOL carryover, Refundable Credit	TY 2016				-	(30,000)	-	-			-			-		
105	SF 305	Rest	\$15,000 R&D Refundability	TY 2016						(9,100)	(15,300)								
106								-	-	-	-			-			-		
107	Subtotal - Corporate Franchise Taxes (Current Law + Change Items)				2,733,484	2,568,539	2,581,909	2,501,754	2,414,574	2,549,254	2,547,074	1,321,445	1,238,894	2,560,339	1,253,958	1,306,451	2,560,409		
108			Subtotal - Current Law		2,733,484	2,551,054	2,544,374	2,551,054	2,544,374	2,551,054	2,544,374	1,324,495	1,226,559	2,551,054	1,241,368	1,303,006	2,544,374		
109			Subtotal - Change Items			17,485	37,535	(49,300)	(129,800)	(1,800)	2,700	(3,050)	12,335	9,285	12,590	3,445	16,035		
110																			
111			<u>Sales and Use Tax</u>																
112			Current Law Receipts		10,991,487	11,294,137	12,190,024	11,294,137	12,190,024	11,294,137	12,190,024	5,582,534	5,711,603	11,294,137	5,966,171	6,223,853	12,190,024		
113			Current Law Refunds		(819,496)	(578,472)	(346,985)	(578,472)	(346,985)	(578,472)	(346,985)	(350,243)	(228,229)	(578,472)	(176,483)	(170,502)	(346,985)		
116			Current Law, City of Mpls Sales Tax to MSFA		2,174	3,705	5,484	3,705	5,484	3,705	5,484	1,686	2,019	3,705	2,440	3,044	5,484		
117																			
118			<u>Session Change Items:</u>					-	-	-	-			-			-		
119	HF 215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2016				(150,000)	(487,400)	-	-			-			-		
120	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2017				-	(37,800)	-	-			-			-		
121	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2017				-	(53,600)	-	-			-			-		

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	#	Author			FY2014-15	FY2016-17	FY2018-19					FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19			
122	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2016^	-	9,100	10,100	(32,000)	(64,000)	-	-			-			-			
123	HF848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE				9,100	10,100	-	-	4,400	4,700	9,100	5,000	5,100	10,100			
124			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	7/1/2016				-	-	-	-			-			-			
125	HF 1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2016				-	-											
126			Subtotal - Sales Taxes for Transportation					(172,900)	(632,700)	-	-			-			-			
127																				
128	SF 826	Gov	Solid Waste Tax - New Annual Rate for Construction & Demolition Waste	7/1/2016				120	280	120	280	-	120	120	140	140	280			
129	HF 531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2016				(16,000)	(33,800)	-	-			-			-			
130	HF 69	Davids	Vendor Allowance	7/1/2016				(9,800)	(21,200)	-	-			-			-			
131	HF 2017	McDonald	Repeal Tax on Digital Products	7/1/2016				(10,600)	(25,700)	-	-			-			-			
132	HF 1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2016				(4,900)	(11,500)	-	-			-			-			
133	HF 1994DE1, SF 1875	Carlson, Rest	Exempts Purchases by 501C3 Organizations	7/1/2016				(5,700)	(13,000)	(5,700)	(13,000)			-			-			
134	HF 764, SF 929	Swedzinski, Saxhaug	Modify the Application of the Tax for Modular Home Purchases	7/1/2016				(1,000)	(2,300)	(1,000)	(2,300)			-			-			
135	HF 1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2016				(2,700)	(5,800)	-	-			-			-			
136	HF 1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2016				(740)	(1,680)	-	-			-			-			
137	SF 1221	Rosen	Sales tax exemption for pet adoption	7/1/2016						(450)	(1,010)									
138	HF 412, SF 381	Wills, Clausen	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2016				(170)	(420)	(170)	(420)	-	(170)	(170)	(200)	(220)	(420)			
139	HF 132-DE1	Rosenthal	Exempt Precious Metal Bullion and Bullion Coins	7/1/2016				(390)	(890)	-	-			-			-			
140	SF 190, SF 544	Franzen, Peterson, B.	Exemption for bullion	7/1/2016						(150)	(340)									
141	HF 496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2016				(520)	(1,110)	-	-			-			-			
142	HF 89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2016				(330)	(690)	-	-			-			-			
143	HF 550	Baker	Exempts Purchases of Certain Propane Tanks (Expires 12/31/18)	DFE				(240)	(400)	-	-			-			-			
144	HF 1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2016				(120)	(290)	-	-	-	(120)	(120)	(140)	(150)	(290)			
145	HF 1510	Dziedzic	Durable medical equipment retroactive exemption	4/1/2009						(980)	(290)									
146	HF2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2016				(250)	(550)	-	-			-			-			

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	#	Author												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19									
147	HF 874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	1/1/2015														(180)	-	-	-				-			-
148	HF 2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2016														(14)	(28)	-	-				-			-
149	HF 532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2016														(10)	(20)	-	-				-			-
150	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2016														(80)	340	-	-		-	(80)	(80)	30	310	340
151	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)	7/1/2016														(200)	(400)	-	-				-			-
152			Creates Two Rates for Vapor Products (Interaction Impact)	1/1/2017																			-	(100)	(100)	(200)	(200)	(400)
153	HF 984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only	FY 2017														(2,019)	(2,440)	-	-				-			-
154	SF 41	Clausen	Exemption for admission to MSHSL events	DFE																(800)	(1,670)							
155	SF 389	Rest	Exemption for car seats	7/1/2016																(900)	(2,100)							
156	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit	7/1/2016																(1,800)	(4,100)							
157	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce (sales tax interaction)	7/1/2016																60	140							
158			Exemption on suites	7/1/2016																			-	(3,100)	(3,100)	(3,100)	(3,200)	(6,300)
159	2016 HF3931	Reinert Simonson	Sales tax exemption Duluth school property redevelopment	7/1/16-12/31/17																			-	(950)	(950)	(3,800)	-	(3,800)
160	2016 HF3931	Tomassoni Metsa	Sales tax exemption for siding facility	7/1/2016																			-	(2,300)	(2,300)	(4,600)	(2,300)	(6,900)
161	2016 HF3931	Rosen Gunther	Sales tax exemption for Madelia Business Rebuild	7/1/16 - 2/1/18																			-	(140)	(140)	-	-	-
162			Expanding the Superbowl Admissions exemption	7/1/16-3/1/18																			-	-	-	(920)	-	(920)
163	2016 HF3931 NP20-3		Collection & Remittance Requirements	Earlier of 7/1/19 or Court Decision																			-	-	-	-	-	-
164	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2016				(4,500)	(500)																			
165								-	-				-			-												
166			Subtotal - Sales Taxes (Current Law + Change Items)			10,174,165	10,728,590	11,858,903	10,490,507	11,093,945	10,703,100	11,823,213	5,238,377	5,483,253	10,721,630	5,784,338	6,055,875											
167			Subtotal - Current Law			10,174,165	10,719,370	11,848,523	10,719,370	11,848,523	10,719,370	11,848,523	5,233,977	5,485,393	10,719,370	5,792,128	6,056,395											
168			Subtotal - Change Items			-	9,220	10,380	(228,863)	(754,578)	(16,270)	(25,310)	4,400	(2,140)	2,260	(7,790)	(520)											
169																												
170			Estate Tax																									
171			Current Law Receipts			363,165	359,000	334,000	359,000	334,000	359,000	334,000	189,000	170,000	359,000	168,000	166,000											

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
172			Current Law Refunds		(40,440)	(17,700)	(16,100)	(17,700)	(16,100)	(17,700)	(16,100)	(9,100)	(8,600)	(17,700)	(8,100)	(8,000)	(16,100)		
173																			
174			Session Change Items:																
175	SF 826	Gov	Recapture Tax Related to Eminent Domain	7/1/2011		(100)	(100)	-	(100)	(100)	(100)	(50)	(50)	(100)	(50)	(50)	(100)		
176	HF 958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	Estates of decedents dying after 12/31/15				(13,600)	(89,800)	-	-			-			-		
177																			
178								-	-	-	-			-			-		
179	Subtotal - Estate Taxes (Current Law + Change Items)					341,200	317,800	327,700	228,100	341,200	317,800	179,850	161,350	341,200	159,850	157,950	317,800		
180			Subtotal - Current Law		322,725	341,300	317,900	341,300	317,900	341,300	317,900	179,900	161,400	341,300	159,900	158,000	317,900		
181			Subtotal - Change Items			(100)	(100)	(13,600)	(89,800)	(100)	(100)	(50)	(50)	(100)	(50)	(50)	(100)		
182																			
183			State General Levy																
184			Current law receipts		1,673,634	1,688,479	1,733,998	1,688,479	1,733,998	1,688,479	1,733,998	841,080	847,399	1,688,479	857,110	876,888	1,733,998		
185																			
186			Session Change Items:																
187	SF 826	Gov	Base Expansion to Railroad Rolling Stock, Other Changes			-	37,010	-						-					
188			Base Expansion to Railroad Rolling Stock, Other Changes	Assess 16						0	0								
189	HF 984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Exempts up to \$500,000 of C/I property value and \$250K of seasonal recreational value. Provides 6-year Phase-out of Levy	Payable 17				(137,700)	(754,460)					-			-		
190			Exempts up to \$100,000 of C/I property value	Payable 17								-	(31,050)	(31,050)	(57,060)	(58,390)	(115,450)		
191	SF 1479	Saxhaug	SRR values over \$300k moved from SGL to RMV; C/I reduction of \$51m in Pay16; setting separate base amounts	Payable 17						(33,000)	(122,590)								
192	HF 135	Peppin	State General Levy Distribution to Cities	Payable 17				(310)	(1,160)	-	-			-			-		
193	HF 1831	Green	Property Tax Credit for Over-Valued Property with One-Year Look back	Payable 17				-	(250)	-	-			-			-		
194								-	-	-	-			-			-		
195	Subtotal - Property Tax (Current Law + Change Items)				1,673,634	1,688,479	1,771,008	1,550,469	978,128	1,655,479	1,611,408	841,080	816,349	1,657,429	800,050	818,498	1,618,548		
196			Subtotal - Current Law		1,673,634	1,688,479	1,733,998	1,688,479	1,733,998	1,688,479	1,733,998	841,080	847,399	1,688,479	857,110	876,888	1,733,998		
197			Subtotal - Change Items			-	37,010	(138,010)	(755,870)	(33,000)	(122,590)	-	(31,050)	(31,050)	(57,060)	(58,390)	(115,450)		
198																			
199			Cigarette & Tobacco Products Tax																
200			Current Law Receipts		1,256,052	1,284,080	1,300,350	1,284,080	1,300,350	1,284,080	1,300,350	638,720	645,360	1,284,080	648,610	651,740	1,300,350		
201			Current Law Refunds		(26,888)	(19,250)	(19,700)	(19,250)	(19,700)	(19,250)	(19,700)	(9,550)	(9,700)	(19,250)	(9,800)	(9,900)	(19,700)		
202								-	-	-	-			-			-		
203			Change Items					-	-	-	-			-			-		

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
204	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette Excise Tax	7/1/2016				(1,900)	(20,400)	-	-	-	(1,900)	(1,900)	(7,400)	(13,000)	(20,400)
205	HF 700	Davids	Repeal Excise Tax Rate Indexing, Moist Snuff	7/1/2016				(300)	(3,300)	-	-	-	(300)	(300)	(1,200)	(2,100)	(3,300)
206	HF 700	Davids	Repeal Excise Tax Rate Indexing, Tobacco Products	7/1/2016				(10)	(160)	-	-	-	(10)	(10)	(60)	(100)	(160)
207	HF 2183	Davids	Create a Separate Excise Tax Rate for Vapor Products	7/1/2016				(2,600)	(6,200)	-	-			-			-
208			Creates Two Rates for Vapor Products	1/1/2017								-	(1,000)	(1,000)	(2,600)	(2,700)	(5,300)
209	HF 1363	Franson	Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated	7/1/2016				(2,100)	(4,600)	-	-	-		-			-
210	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce	7/1/2016				-		720	1,600						
211	SF 1802	Eaton	June accelerated (81.4% TO 80%)	7/1/2016						(800)	(negli)						
212	SF888-3E		Stop cigarette smugglers - compliance revenue	various		1,325	2,650			1,325	2,650						
213								-	-	-	-			-			-
214			Subtotal - Cig./Tob. Taxes (Current Law + Change Items)		1,229,164	1,266,155	1,283,300	1,257,920	1,245,990	1,266,075	1,284,900	629,170	632,450	1,261,620	627,550	623,940	1,251,490
215			Subtotal - Current Law		1,229,164	1,264,830	1,280,650	1,264,830	1,280,650	1,264,830	1,280,650	629,170	635,660	1,264,830	638,810	641,840	1,280,650
216			Subtotal - Change Items			1,325	2,650	(6,910)	(34,660)	1,245	4,250	-	(3,210)	(3,210)	(11,260)	(17,900)	(29,160)
217																	
218			Liquor, Wine and Beer Tax														
219			Current Law Receipts		169,773	175,310	182,360	175,310	182,360	175,310	182,360	86,790	88,520	175,310	90,280	92,080	182,360
220			Current Law Refunds		(1,577)	(1,460)	(1,500)	(1,460)	(1,500)	(1,460)	(1,500)	(730)	(730)	(1,460)	(750)	(750)	(1,500)
221																	
222			Session Modifications														
223	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2016				-	-	(100)	(negli)			-	-	-	-
224								-	-	-	-			-	-	-	-
225			Subtotal - Liquor Taxes (Current Law + Change Items)		168,196	173,850	180,860	173,850	180,860	173,750	180,860	86,060	87,790	173,850	89,530	91,330	180,860
226			Subtotal - Current Law		168,196	173,850	180,860	173,850	180,860	173,850	180,860	86,060	87,790	173,850	89,530	91,330	180,860
227			Subtotal - Change Items			-	-	-	-	(100)	(negli)	-	-	-	-	-	-
228																	
229			Lawful Gambling Taxes														
230			Current Law Lawful Gambling Combined Receipts Tax		92,734	113,100	120,900	113,100	120,900	113,100	120,900	55,200	57,900	113,100	59,600	61,300	120,900
231			Current Law Gambling Tax Refunds		(468)	(500)	(60)	(500)	(60)	(500)	(60)	(250)	(250)	(500)	(200)	(200)	(60)
232			[Lawful Gambling - Feb12 Base]		[73,800]	[73,800]	[73,800]	[73,800]	[73,800]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]
233			[Lawful Gambling Above Base (Stadium)]		[15,809]	[23,100]	[28,840]	[23,100]	[28,840]	[38,800]	[46,700]	[18,050]	[20,750]	[38,800]	[22,500]	[24,200]	[46,700]
234																	
235			Change Items														
236	HF 1176	Hoppe	Modification to Rate Structure & Exemptions	7/1/2016				(16,200)	(37,500)	-	-			-	-	-	-
237	HF 296	Knoblach	New 9% Flat Rate for Paper Pull Tabs at Bingo Halls	7/1/2016				(180)	(410)	-	-	-	(490)	(490)	(550)	(570)	(1,120)
238								-	-	-	-			-	-	-	-
239			Subtotal - Lawful Gambling Taxes (Current Law +Change Items)		92,266	112,600	120,500	96,220	82,590	112,600	120,500	54,950	57,160	112,110	58,850	60,530	119,380
240			Subtotal - Current Law		92,266	112,600	120,840	112,600	120,500	112,600	120,500	54,950	57,650	112,600	59,400	61,100	120,500
241			Subtotal - Change Items					(16,380)	(37,910)	-	-	-	(490)	(490)	(550)	(570)	(1,120)
242																	
243			Insurance Gross Earning & Fire Marshall Tax														
244			Current Law Receipts		705,439	742,978	793,735	742,978	793,735	742,978	793,735	365,669	377,309	742,978	390,205	403,530	793,735

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	#	Author										FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19			
					(7,250)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(3,000)	(3,000)	(6,000)	(3,000)	(3,000)	(6,000)			
245			Current Law Refunds																	
246																				
247			Change Items					-	-	-	-			-			-			
248	HF 438	Kresha	New Markets Tax Credit (Impact outside budget window)	TY 2018				-	-	-	-			-			-			
249								-	-	-	-			-			-			
250			Subtotal - Insurance Gross Earning & Fire Marshall Tax					736,978	787,735	736,978	787,735	362,669	374,309	736,978	387,205	400,530	787,735			
251			Subtotal - Current Law		698,189	736,978	787,735	736,978	787,735	736,978	787,735	362,669	374,309	736,978	387,205	400,530	787,735			
252			Subtotal - Change Items					-	-	-	-	-	-	-	-	-	-			
253																				
254			Taconite Occupation Tax																	
255			Current Law Receipts		32,424	4,800	6,000	4,800	6,000	4,800	6,000	2,300	2,500	4,800	3,000	3,000	6,000			
256						-														
257			2015 Change Items			-		-	-	-	-			-			-			
258	HF 416	Anzelc	Modification to the Definition of Direct Reduced Iron (DRI)			-		-	-	-	-	-	-	-	-	-	-			
259	SF 677	Tomassoni	Modification for direct reduced ore	Prod Yr 16							-									
260								-	-											
261			Subtotal - Taconite Occupation Tax		32,424	4,800	6,000	4,800	6,000	4,800	6,000	2,300	2,500	4,800	3,000	3,000	6,000			
262			Subtotal - Current Law		32,424	4,800	6,000	4,800	6,000	4,800	6,000	2,300	2,500	4,800	3,000	3,000	6,000			
263			Subtotal - Change Items			-		-	-	-	-	-	-	-	-	-	-			
264																				
265			Other Net Tax Revenue																	
266			Current Law Receipts:																	
267																				
268			Mortgage Registry Tax		200,777	215,778	227,575	215,778	227,575	215,778	227,575	107,698	108,080	215,778	112,775	114,800	227,575			
269			Deed Transfer Tax		187,142	229,600	257,408	229,600	257,408	229,600	257,408	109,427	120,173	229,600	127,379	130,029	257,408			
270			Controlled Substance Tax		1	10	10	10	10	10	10	5	5	10	5	5	10			
271			Other Gross Earnings		102	100	100	100	100	100	100	50	50	100	50	50	100			
272			Medical Assistance Surcharges		575,469	548,614	548,614	548,614	548,614	548,614	548,614	274,307	274,307	548,614	274,307	274,307	548,614			
273			Motor Vehicle Registration Tax		1,352	1,300	1,300	1,300	1,300	1,300	1,300	650	650	1,300	650	650	1,300			
274			Other Tax Refunds		(11,622)	(11,060)	(12,110)	(11,060)	(12,110)	(11,060)	(12,110)	(5,205)	(5,855)	(11,060)	(6,055)	(6,055)	(12,110)			
275			Subtotal - Other		953,221	984,342	1,022,897	984,342	1,022,897	984,342	1,022,897	486,932	497,410	984,342	509,111	513,786	1,022,897			
276																				
277			Miscellaneous - Revenue Modifications																	
278								-	-	-	-			-			-			
279		Barrett	Border Cities, Taylor Falls					-	-	-	-			-			-			
280	HF 894	Kiel	Border City Allocation Made Permanent	7/1/2016				(1,000)	(2,000)					-			-			
281	SF 907	Eken	Border City Allocation	TY 2017						(2,000)			(3,000)	(3,000)	-	-				
282	HF 1775	Davids	Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes					-	-	-	-			-			-			
283			Report on Tax Credit for Employers who Hire Veterans					-	-	-	-			-			-			

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	#	Author											FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
284	SF 1354	Rest	Dept. Earnings - Tax Court; threshold increase for small claims division	DFE							(3)	(6)	-	(3)	(3)	(3)	(3)	(6)		
285			Stop cigarette smugglers - fines/fees revenue	various			801	1,602												
286	SF888-3E		Stop cigarette smugglers - fines/fees revenue modified	various							801	1,602								
287			Subtotal - Miscellaneous				801	1,602	(1,000)	(2,000)	(1,202)	1,596	-	(3,003)	(3,003)	(3)	(3)	(6)		
288																				
289			Total - Tax GF Revenues (Current Law + Change Items)			38,140,503	39,971,069	43,157,072	39,423,940	41,189,069	40,369,676	43,842,263	19,897,683	20,362,757	40,260,440	21,375,014	22,307,447	43,682,461		
290			Total - Tax GF Revenues - Current Law			38,140,503	40,439,203	44,058,837	40,439,203	44,058,837	40,439,203	44,058,837	19,917,133	20,522,070	40,439,203	21,552,162	22,506,675	44,058,837		
291			Total - Change Items			-	(90,524)	(106,428)	(1,015,263)	(2,869,768)	(69,527)	(216,574)	(19,450)	(159,313)	(178,763)	(176,448)	(198,168)	(374,616)		
^An effective date of July 1, 2016 affects a transfer that occurs on or after July 2, 2017, is assume to offset fiscal year 2017																				
Revenue impact with "undeterm." denotes that it is undetermined and it is not known if the impact will result in positive or negative revenue because the determination of domicile is made on a case-by-case basis.																				
									-	-										

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General Fund - Property Tax Refunds, Aids & Credits

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Numbers in Thousands

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Line	Gov-House-Senate		2016 Eff. Date	Mar Gov	Mar Gov	Mar Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19		Conference		FY2016-17	Conference		FY2018-19
#	#	Author		FY2014-15	FY2016-17	FY2018-19						FY2016	FY2017		FY2018	FY2019	
			General Fund Expenditures														
			PROPERTY TAX REFUNDS														
292			Homeowners property tax refund - base	\$680,679	\$838,200	\$876,300	\$838,200	\$876,300	\$838,200	\$876,300		\$414,800	\$423,400	\$838,200	\$434,600	\$441,700	\$876,300
293			Renters property tax refund	412,709	446,200	464,200	446,200	464,200	446,200	464,200		221,400	224,800	446,200	229,600	234,600	464,200
294			Targeting	2,622	12,794	10,000	12,794	10,000	12,794	10,000		4,904	7,890	12,794	5,000	5,000	10,000
295			Forest Land Credits (SFIA)	10,478	10,830	11,630	10,830	11,630	10,830	11,630		5,290	5,540	10,830	5,720	5,910	11,630
296			Subtotal - Property Tax Refunds base	1,106,488	1,308,024	1,362,130	1,308,024	1,362,130	1,308,024	1,362,130		646,394	661,630	1,308,024	674,920	687,210	1,362,130
297																	
298			Property Tax Refund Changes:														
299		Gov	Change Item: Modernize Railroad Property Tax		\$0	(\$3,140)											
300		Gov	Change Item: Home Office deduction calculation	TP16/Rent pd 15	(\$250)	(\$750)			(250)	(750)		-	(250)	(250)	(330)	(420)	(750)
301	SF3462	Skoe	Mistakenly billed property tax refunds modifications	Payable 17								-	-	-	(negli)	(negli)	(negli)
302	HF2034	Quam	Change Item: PTR interactions: LGA limit 1st class cities to 112.5%	Payable 17			0	3,700									
303	SF874	Koenen	Change Item: PTR interaction: LGA increase	Payable 17					-	(1,700)		-	-	-	(510)	(510)	(1,020)
304	SF1640	Eken	Change Item: PTR interaction: CPA increase	Payable 17					-	(1,560)		-	-	-	(250)	(250)	(500)
305			Change Item: CPA Public Defender aid repeal PTR interactions	Payable 16			0	20									
306	SF207	Lourey	Change Item: PTR interaction: County aid for ICWA out of home placement	Payable 18					-	(470)		-	-	-	-	(470)	(470)
307	SF944	Bakk	Change Item: PTR interaction: Township aid increase	Payable 17					-	(60)				-			-
308	HF570	Drazkowski	Change Item: AIS repeal (Transf to DNR)- PTR interactions	Payable 16			0	500									
309			Change Item: Minneapolis Library Aid repeal - PTR	Payable 16			0	180									
310	HF147	Dettmer	Change Item: MVE military surviving spouses/permanently disabled - PTR interactions	Payable 17			0	(60)				-	-	-	-	(60)	(60)
311	HF705	Howe	Change Item: Congressionally chartered vet organ reduced property tax class rate - PTR interactions	Payable 18			0	20									
312	HF844	Loon	Change Item: Omnibus education - PTR interactions	2016			0	640									
313			Change Item: PTR interaction: Senate Ed Omnibus	2016					-	120				-			-
314	HF1944	Hertaus	Change Item: Agriculture preserve allowed C/I (cell phone towers), early termination- PTR interactions	DFE			[-negli]	[-negli]									

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE

General Fund - Property Tax Refunds, Aids & Credits

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Line	Gov-House-Senate		2016 Eff. Date	Mar Gov	Mar Gov	Mar Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19	Conference			Conference		
#	#	Author		FY2014-15	FY2016-17	FY2018-19					FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
315	SF1838	Osmek	Change Item: PTR interaction: Early termination metropolitan ag preserves	7/1/2016					(nelgi)	(negli)	-	(negli)	(nelgi)	(negli)	(negli)	(negli)
316	SF1058	Eken	Change Item: PTR interaction: Class 2 properties ag. purpose defn. modfn.	Assess 17					-	negli			-			-
317	HF287	Quam	Change Item: Agri homestead class chg- offsite owner - PTR interactions	Assess 17			0	[+negli]								
318	HF1407	Hackbarth	Change Item: Wine produced @ farm winery as agriculture product for property tax class - PTR interactions	Assess 17			0	[+negli]								
319	SF257	Skoe	Change Item: PTR interaction: ag containment facility exemption repeal	Assess 16					-	(300)	-	-	-	(150)	(150)	(300)
320	HF1649	Dill	Change Item: Sustainable Forest Incentive early withdrwl	7/1/2016			[-negli]	[-negli]								
321	SF1414	Marty	Change Item: SFIA modifications	Apps due in 17					-	8,600	-	-	-	4,200	4,400	8,600
322	SF 1057	Skoe	Change Item: PTR interaction: PILT	Payable 17					-	(180)			-			-
323	SF368 HF873	Lourey Sudin	Change Item: Carlton County authorize levy - recreational purpose PTR interactions	Payable 17			[+negli]	[+negli]	-	negli	-	-	-	negli	negli	negli
324	HF1671	Drazkowski	Change Item: Reverse referendum allowed if taxes raised	Payable 17			[unknown]	[unknown]								
325	HF782	Runbeck	Change Item: Reverse referendum approval of debt issue	Payable 17			[unknown]	[unknown]								
326	SF828 HF625 A86	Rest Runbeck	Change Item: Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)	Payable 17			[unknown]	[unknown]	[unknown]	[unknown]	-	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]
327	HF 491 A85 A103	Heintzeman Gazelka	Change Item: Property tax due dates and penalties modified	Payable 17			[unknown]	[unknown]	[unknown]	[unknown]	-	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]
328	SF129	Rest	Change Item: Decrease threshold for targeting PTR from 12% to 10%	Payable 17					-	3,940						
329	SF921	Skoe	Change Item: Agricultural land targeting credit	Payable 17					-	11,700						
330			Change Item: PTR interaction: RR modernization	Assess 16					-	(6,600)						
331			Change Item: PTR interaction: RMV modfn	Payable 17					-	(760)						
332			Change Item: PTR interaction: Class rate change	Payable 17					-	(7,120)						
333	SF1636	Skoe	Change Item: PTR interaction: electric generation personal property tax elimination/new value method	Assess 17					-	(310)						
334	SF1145/H F988 SF2647/H F2719	Dahms Swedzinski Jensen Petersburg	Change Item: PTR interaction: -2 Electric Generation Personal Property Tax Exemptions	Payable 17							-	-	-	-	10	10

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE

General Fund - Property Tax Refunds, Aids & Credits
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Line	Gov-House-Senate		2016 Eff. Date	2016 Governor			A172		A84		Conference			Conference			
#	#	Author		FY2014-15	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
			General Fund Expenditures														
335	2016 HF3931	Saxhaug	Change Item: PTR interaction: Met council bonds	DFE								-	-	-	-	120	120
336	2016 HF3931		Change Item: PTR interaction: Soccer stadium PT Exemption (Costs Begin in FY 2020)	Local Approval								-	-	-	-	-	-
337			Change Item: PTR interaction: Maximum effort loan aid	FY18-FY22								-	-	-	(160)	(160)	(320)
338	SF1011		Change Item: PTR Interaction: Iron Range FD areawide tax rate change capped	Payable 18							<u>0</u>	(unknown)					
339			Subtotal Property Tax changes			(250)	(3,890)	0	5,000	(250)	1,670	-	(250)	(250)	2,800	2,510	5,310
340																	
341		Drazkowski	Political Contribution Refund -base		7,107	1,200	8,000	1,200	8,000	1,200	8,000	1,200	-	1,200	3,500	4,500	8,000
342			Tax Refund Interest -base		25,696	22,500	24,500	22,500	24,500	22,500	24,500	11,000	11,500	22,500	12,000	12,500	24,500
343																	
344			Other Refund Changes														
345	HF538		Change Item: Repeal Political Contribution Refund	FY 2018+				<u>0</u>	(8,000)								
346		Subtotal Other Refund changes					0	(8,000)									
347																	
348		16 Gov	LOCAL AIDS														
349			Local Government Aid (LGA)		934,955	1,036,324	1,038,796	1,036,324	1,038,796	1,036,324	1,038,796	516,926	519,398	1,036,324	519,398	519,398	1,038,796
350			12, SS1, Ch 1 Flood Disaster Assistance		80							0	0		0	0	
351			Subtotal- Local Government Aid (LGA) base		935,035	1,036,324	1,038,796	1,036,324	1,038,796	1,036,324	1,038,796	516,926	519,398	1,036,324	519,398	519,398	1,038,796
352																	
353		Quam	Modify LGA														
354			Change Item: Modify LGA - Onetime Increase	Payable 16		\$21,500	\$0										
355	HF2034		Change Item: Limit LGA 1st class cities to 112.5% average per capita aid for all other cities	Payable 17				0	(168,800)								
356			Change Item: CY 2015 Early LGA payment - FY 2015					0	0								
357			Change Item: CY 2015 Early LGA payment - FY 2016					0	0								
358	SF 1865 HF 1794	Stumpf Fabian	Change Item: Oslo 2013 city aid penalty forgiven/approp	FY 17			37	0	37	-	-	37	37	-	-	-	
359	SF712 HF890	Weber Schomacker	Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits	FY 17			102	0	102	-	-	102	102	-	-	-	
360		Koenen	Change Item: Reduce City of Minneapolis LGA appropriation FY 2017 only	Payable 17			<u>0</u>	(4,459)									
361	SF874		Change Item: LGA Increase (incl. Rice Lake)	Payable 17						<u>0</u>	<u>67,120</u>	0	0	0	20,000	20,000	40,000
362			Change Item: Onetime LGA Partial Prepayment (Paid in FY17)	Payable 17								<u>0</u>	<u>35,060</u>	<u>35,060</u>	(35,060)	<u>0</u>	(35,060)
363			Subtotal LGA changes			21,500	0	139	(173,259)	139	67,120	-	35,199	35,199	(15,060)	20,000	4,940

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE

Updated: 5/22/2016, 3:50 PM

General Fund - Property Tax Refunds, Aids & Credits
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Line	Gov-House-Senate		2016 Eff. Date	Mar Gov	Mar Gov	Mar Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19		Conference			Conference		
#	#	Author		FY2014-15	FY2016-17	FY2018-19						FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
364																	
365			County Program Aid - base	371,805	418,532	416,911	418,532	416,911	418,532	416,911		209,969	208,563	418,532	208,457	208,454	416,911
366			Public Defender Cost	720	1,000	1,000	1,000	1,000	1,000	1,000		500	500	1,000	500	500	1,000
367			Local Impact Notes (DOF/MDE)	214	428	428	428	428	428	428		214	214	428	214	214	428
368			County AIS Prevention Aid	4,500	20,000	20,000	20,000	20,000	20,000	20,000		10,000	10,000	20,000	10,000	10,000	20,000
369			Debt Service Aid - Lewis & Clark Jt Pwrs Bd	0	1,100	4,400	1,100	4,400	1,100	4,400		0	1,100	1,100	2,200	2,200	4,400
370			Township Aid	9,996	20,000	20,000	20,000	20,000	20,000	20,000		10,000	10,000	20,000	10,000	10,000	20,000
371			Ch 366 Utility Transition Aid (cities and towns)	782	351	2	351	2	351	2		350	1	351	1	1	2
372			Production Property Transition Aid	-	127	183	127	183	127	183		0	127	127	102	81	183
373			Payments to Counties with Tribal Casinos - base	2,532	2,532	2,544	2,532	2,544	2,532	2,544		1,260	1,272	2,532	1,272	1,272	2,544
374																	
375			Modify CPA, Other Aids														
376		16 Gov	Change Item: Modify CPA - Onetime Increase	Payable 16	\$0	\$25,000	\$0										
377	HF2016	Backer	Change Item: CPA Formula working group	FY 2017			0	0									
378			Change Item: CPA Repeal MMB/MDE Local Impact Note Subsidy (LIN to Leg. Auditor)	Payable 16			(214)	(428)									
379			Change Item: Repeal Public Defender Aid	Payable 16			(500)	(1,000)									
380	SF1640	Eken	Change Item: CPA - Tax base equalization component modfn; increase	Payable 17					-	54,600				-			-
381			Change Item: CPA Increase	Payable 17								-	-	-	10,000	10,000	20,000
382	SF207	Lourey	County aid for out of home placements related to the Indian Children Welfare Act	Payable 18					-	19,300		-	-	-	-	19,300	19,300
383	SF944	Bakk	Change Item: Township Aid - Incl. unorganized territories; increase	Payable 17					-	4,000				-			-
384	HF570	Drazkowski	Change Item: Repeal AIS (Transf to DNR)	Payable 16		-	(10,000)	(20,000)									
385			Change Item: Repeal Minneapolis Library Aid	Payable 16		-	(3,720)	(7,440)									
386	SF944	Bakk	Change Item: Aid payment shift (excl PILT & taconite aid reimbursement) - Aids Pay 16	Payable 17							209,300			-			-
387	SF1958	Skoe	Change Item: Lewis & Clark Debt Service Aid - Incr. bonding authority; require local share payments; other modifications	Payable 17					-	2,000				-			-
388			Change Item: Repeal Debt Service Aid - Lewis & Clark Jt Pwrs Board	DFE								-	(1,100)	(1,100)	(2,200)	(2,200)	(4,400)
389	2016 HF3931	Skoe	Change Item: Riparian Protection Aid	Payable 17								-	-	-	10,000	10,000	20,000
390		Davids	Change Item: Maximum Effort Loan Aid	FY18-FY22								-		-	3,200	3,200	6,400
391	SF1636	Skoe	Change Item: Electric generation transition aid (personal pt elimination/new value method)	Payable 18					0	6,470				0			0
392			Subtotal CPA + Other Aids changes			25,000	0	(14,434)	(28,868)	209,300	99,920	-	(1,100)	(1,100)	21,000	40,300	61,300
393																	
394			DRA School - base		16,212	15,866	15,872	15,866	15,872	15,866	15,872	7,930	7,936	15,866	7,936	7,936	15,872

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395	HF2077	Drazkowski	DRA Non-School	20,422	20,286	20,286	20,286	20,286	20,286	20,286	10,143	10,143	20,286	10,143	10,143	20,286	
396			Disparity Reduction Aid (DRA)- base		36,634	36,152	36,158	36,152	36,158	36,152	36,158	18,073	18,079	36,152	18,079	18,079	36,158
397																	
398			PROPERTY TAX CREDITS														
399			Res MVC School****		21	-	-	-	-	-	-	0	0	-	0	0	-
400			Res MVC Non-School		-	-	-	-	-	-	-	0	0	-	0	0	-
401			Residential Market Value Homestead Credit-base		21	-	-	-	-	-	-	0	0	-	0	0	-
402																	
403			Agr MVC School		10,370	17,260	17,678	17,260	17,678	17,260	17,678	8,425	8,835	17,260	8,839	8,839	17,678
404			Agr MVC Non-School		35,487	60,546	60,440	60,546	60,440	60,546	60,440	30,326	30,220	60,546	30,220	30,220	60,440
405			Agric Market Value Hmstd Credit one time payment		16,643	-	-	-	-	-	-	-	-	-	-	-	-
406			Change Item: School Building Bonds Agricultural Credit					-	-			-	-	-	44,400	46,200	90,600
407			Agricultural Market Value Credit - base		62,500	77,806	78,118	77,806	78,118	77,806	78,118	38,751	39,055	77,806	39,059	39,059	78,118
408																	
409			Agriculture Preservation Credit - base		-	309	1,328	309	1,328	309	1,328	0	309	309	658	670	1,328
410																	
411			Border City School		3,052	3,984	4,571	3,984	4,571	3,984	4,571	1,827	2,157	3,984	2,251	2,320	4,571
412			Border City Non-School		12,429	17,746	20,225	17,746	20,225	17,746	20,225	8,078	9,668	17,746	9,962	10,263	20,225
413			Border City Disparity Credit - base		15,481	21,730	24,796	21,730	24,796	21,730	24,796	9,905	11,825	21,730	12,213	12,583	24,796
414																	
415			Disaster Credit -School		162	18	49	18	49	18	49	5	13	18	24	25	49
416			Disaster Credit- Non-School		704	62	200	62	200	62	200	12	50	62	100	100	200
417			Disaster Credit - base		866	80	249	80	249	80	249	17	63	80	124	125	249
418																	
419			Prior Year Credit -School		26	-	-	-	-	-	-	0	0	-	0	0	-
420			Prior Year Credit- Non-School		156	136	34	136	34	136	34	119	17	136	17	17	34
421			Prior Year Credits - base		182	136	34	136	34	136	34	119	17	136	17	17	34
422																	
423			Wetlands Reimbursement Credit		-	-	-	-	-	-	-	0	0	-	0	0	-
424																	
425			Senior Deferral Reimbursement - base		[2,791]	[2,372]	[2,141]	[2372]	[2141]	[(53)]	[37]	[(132)]	[79]	[(53)]	[38]	[(1)]	[37]
426					[(1,943)]	[(2,425)]	[(2,104)]	[-2425]	[-2104]								
427			Modify Senior Deferral														
428	Gov	SF826	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	360		0			0		
429	Subtotal Senior Deferral changes				-	360	-	-	360	-	-	-	-	-	-		
430																	
431	Bovine TB Property Tax Credit (School)		62	-	-	-	-	-	-	0	0	-	0	0	-		
432	Bovine TB Property Tax Credit (Non-School)		-	-	-	-	-	-	-	0	0	-	0	0	-		
433	Bovine TB Property Tax Credit - base		62	0	0	0	0	0	0	0	0	0	0	0	0		
434																	
435	Mahnomen City Reimbursement Aid		320	320	320	320	320	320	320	160	160	320	160	160	320		
436	Ch 154 Mahnomen County Aid		1,800	1,800	1,800	1,800	1,800	1,800	1,800	900	900	1,800	900	900	1,800		

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#	#	Author		FY2014-15	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
			General Fund Expenditures														
437			Ch 154 Mahnomen ISD #432 Aid	280	280	280	280	280	280	280	140	140	280	140	140	280	
438			Mahnomen Reimbursement Aid - base	2,400	2,400	2,400	2,400	2,400	2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400	
439																	
440			Taconite Tax Relief Area Aids & Credits														
441			Taconite Reimbursement (School)	1,122	1,122	1,122	1,122	1,122	1,122	1,122	561	561	1,122	561	561	1,122	
442			Supplemental Homestead (Non-School)	10,569	10,692	10,906	10,692	10,906	10,692	10,906	5,320	5,372	10,692	5,426	5,480	10,906	
443																	
444			Replacement Taconite Prod Tax IRRR (Non-School)	7,129	7,040	7,017	7,040	7,017	7,040	7,017	3,655	3,385	7,040	3,332	3,685	7,017	
445			Replacement Taconite Prod Tax Econ Dev (Non-School)														
446			Replacement Taconite Prod Tax	10,137	9,392	8,970	9,392	8,970	9,392	8,970	4,798	4,594	9,392	4,440	4,530	8,970	
447			Subtotal Repl Taconite Production Tax - base	17,266	16,432	15,987	16,432	15,987	16,432	15,987	8,453	7,979	16,432	7,772	8,215	15,987	
448																	
449			LOCAL PENSION AIDS														
450			Aid to Police & Fire	183,508	201,644	217,895	201,644	217,895	201,644	217,895	98,474	103,170	201,644	106,977	110,918	217,895	
451			Police & Fire Retirement Aid Supplement	30,996	31,000	31,000	31,000	31,000	31,000	31,000	15,500	15,500	31,000	15,500	15,500	31,000	
452			Police/Fire Additional Amortization Aid	-	-	-	-	-	-	-	0	0	-	0	0	-	
453																	
454			Police/Fire Amortization Aid (Open)	5,458	5,458	5,458	5,458	5,458	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458	
455			Redirected Amortization Aid - TRFA + St Paul	4,188	4,188	4,188	4,188	4,188	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188	
456			Police/Fire Supplemental Amortization Aid (Open)	-	-	-	-	-	-	-	0	0	-	0	0	-	
457			Firefighters Relief Reimbursements	1,183	1,246	1,246	1,246	1,246	1,246	1,246	623	623	1,246	623	623	1,246	
458																	
459			Public Employees Retirement Assoc. (PERA) Aid	28,333	28,133	27,947	28,133	27,947	28,133	27,947	14,090	14,043	28,133	13,997	13,950	27,947	
460			Subtotal Local Pension Aids - base	253,666	271,669	287,734	271,669	287,734	271,669	287,734	133,510	138,159	271,669	141,920	145,814	287,734	
461																	
462			Fire/EMS Volunteer Retention Stipend Aid - base	-	3,180	1,710	3,180	1,710	3,180	1,710	1,550	1,630	3,180	1,710	0	1,710	
463																	
464			Other Expenditures														
465			PILT for DNR Owned Lands - base	62,407	63,537	76,185	63,537	76,185	63,537	76,185	31,656	31,881	63,537	37,980	38,205	76,185	
466			Modify PILT														
467	HF1707	Drazkowski	Change Item: PILT payments reduced due to ENR/OH trust fund payments, effective July 1 2016	7/1/2017			0	0									
468	SF1057	Skoe	Change Item: PILT per acre rate increase (\$1.50 to \$2); federally recognized tribes; past unpaid ditch assessment	Payable 17					3,750	7,505							
469			Subtotal PILT changes				0	0	3,750	7,505	-	-	-	-	-	-	
470																	
471			Other Aids and One-Time Appropriations														
472			Ch 389, Council on Results Perform Measuremt	804	796	806	796	806	796	806	397	399	796	402	404	806	
473			Disaster Assistance City Tax Base Rplcmt Aid														
474			Local Option Disaster Credit	-			-	-									
475			SS2 Flood Local Option Abatement reimb (non school)	467	120	160	120	160	120	160	40	80	120	80	80	160	
476			SS2 Flood Local Option Abatement reimb (school)	331	36	40	36	40	36	40	17	19	36	20	20	40	
477			Moose Lake Assessment Reimbursement	2,000			-	-									

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE

General Fund - Property Tax Refunds, Aids & Credits
****UPDATED FOR FEBRUARY 2016 FORECAST****

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an imp																
Line	Gov-House-Senate		2016 Eff. Date	2016 Governor			A172		A84		Conference			Conference		
#	#	Author		Mar Gov FY2014-15	Mar Gov FY2016-17	Mar Gov FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			General Fund Expenditures													
478			Bloomington Infrastructure Projects	-	9,340	9,720	9,340	9,720	9,340	9,720	4,820	4,520	9,340	4,860	4,860	9,720
479			City of Minneapolis Library debt service	-	3,720	7,440	3,720	7,440	3,720	7,440	-	3,720	3,720	3,720	3,720	7,440
480			Greater MN Intern, DOR transf to OHE	-	40	40	40	40	40	40	20	20	40	20	20	40
481																
482			Other Aids & Appropriations Changes													
483			Change Item: Eliminate transfer from General Fund to MSFA Fy 2016-17 only				(\$2,019)	(\$2,440)								
484		Dziedzic	Change Item: Grant to Hennepin County for job training centers rehabilitation	FY 2017					1,130	-	-	1,130	1,130	-	-	-
485	SF656	Tomassoni	Change Item: Grant to St. Louis County for building removal on tax-forfeited land	FY 2017					1,000	-	-	1,000	1,000	-	-	-
486			Change Item: Grant to Mille Lacs County for relief relating to property taxation	FY 2016					-			1,400	1,400	-	-	
487			Change Item: Grant to Hibbing	FY 2016					-		465	-	465	-	-	
488			Change Item: Grant to Madelia	FY 2016					-		1,200	-	1,200	-	-	
489			Change Item: Grant to Stearns County	FY 2016					-		52	-	52	-	-	
490			Change Item: Grant to Mahnomen City and County	FY 2016					-		-	3,000	3,000	-	-	
491			Change Item: Grant to Lilydale	FY 2017					-		-	150	150	-	-	
492	2016 HF3931		Change Item: Taxpayer Assistance & Tax Time Savings Grants	DFE					-		-	800	800	800	800	1,600
493			Change Item: New Markets Grants						-		-	30,000	30,000	-	-	
494			Change Item: Veterans jobs grant	TY 2017					-	3,800			-			-
495			Mining Transfers													
496			Change Item: GF Transfer out of Occupation Tax proceeds to special accounts: Date modfns (May 15 to July 1)	Prod year 2016					(2,640)	(300)			-			-
497	SF 677	Tomassoni	Change Item: Increase GF Transfer out of Occupation Tax pto the mining environmental and regulatory account (minimum 2.5 c or \$1.5m)	Prod year 2016					-	1,230			-			-
498			Change Item: Transfer out of Occupation Tax proceeds: New 15 cent per ton GF Transfer to IRRRB -TEDF	Prod year 2016					-	10,600			-			-
499			Studies & Administration													
500	Gov		Change Item: Modernize Rail Property Tax		224	112										
501	Gov		Change Item: Disallowance of WFC for Full-Yr NR		-	-										
502	Gov		Change Item: DOR Administration K-12 Credit		400	800	-	-								
503	SF2113	Skoe	Change Item: Study: Agricultural Valuation & Production						200	-			-			-
504	SF1678	Rest	Change Item: Study: E-filing						175	-			-			-
505	HF1825 A179	Slocum	Change Item: Automatic sales suppression device use - criminal penalties				0	0			0	0	0	0	0	0

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE COMMITTEE

General Fund - Property Tax Refunds, Aids & Credits
****UPDATED FOR FEBRUARY 2016 FORECAST****

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Line #	Gov-House-Senate		2016 Eff. Date	2016 Governor			A172		A84		Conference			Conference			
	#	Author		General Fund Expenditures	Mar Gov FY2014-15	Mar Gov FY2016-17	Mar Gov FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
506	HF419	Anderson	Change Item: Study on County Administrative Impacts for health-Related costs				0	0									
507	SF1414	Marty	Change Item: DNR Admin						-	-	-	600	600	600	600	1,200	
508			Change Item: DOR Admin - Fed Conf		\$0	\$1,647											
509			Change Item: DOR Admin						-	-	-	5,000	5,000	2,000	2,000	4,000	
510	A130	Lenczewski	DOR Admin - unclaimed funds														
511	SF888-3E		Change Item: DOR Admin - Stop cigarette smugglers**	Various		\$1,036			1,036	2,072			0			0	
512			Subtotal - Other Aids & Appropriations Changes			3,307		(2,019)	(2,440)	901	17,402	1,717	43,080	44,797	3,400	3,400	6,800
513																	
514			GF Total - Property Tax Refunds, Aids and Credits base + changes		\$2,931,653	\$3,422,472	\$3,453,351	\$3,335,101	\$3,246,260	3,565,255	3,647,804	1,663,939	1,766,122	3,430,061	1,774,925	1,847,852	3,622,777
515			February 2016 Forecast - General Fund Property Tax Refunds, Aids & Credits		\$2,931,653	\$3,351,415	\$3,453,827	\$3,351,415	\$3,453,827	3,351,415	3,453,827	1,662,222	1,689,193	3,351,415	1,718,385	1,735,442	3,453,827
516			GF Subtotal - Property Tax Refunds, Aids and Credits 2016 changes		\$0	\$49,557	(\$476)	(\$16,314)	(\$207,567)	213,840	193,977	1,717	76,929	78,646	56,540	112,410	168,950

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE C

General Fund - Property Tax Refunds, Aids & Credits

UPDATED FOR FEBRUARY 2016 FORECAST

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Line			General Fund Expenditures	2016 Eff Date	A172		A84		Conference			Conference		
	#	Author			FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			Items With No State Impact											
517			<u>Property Tax Changes</u>											
518	HF922	Drazkowski	Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November	Payable 17	0	0								
519	SF 555 HF 457	Bonoff Applebaum	Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30 (Met Council & Mosquito Control)	Payable 17	0	0	0	0	0	0	0	0	0	0
520			Use of levy proceeds for local historical societies	DFE			0	0	0	0	0	0	0	0
521	2016 HF3931	Sparks	2016 Course Waiver for Township Boards	DFE					0	0	0	0	0	0
522	SF1146 HF1200	Dahle Johnson,B	DOR assessor course offerings (mandatory appeals and equalization) modification	6/1/2016	0	0	0	0						
523	HF 951	Lueck	Assessor accreditation modified (licensed for class of property which individual assesses)	7/1/2016	0	0								
524	SF896 HF1595	Skoe Persell	Soil & Water Conservation District levy mod'n. (2015 House ENR Com)	Payable 17			0	0	0	0	0	0	0	0
525	SF650 HF586 A41	Bakk Dill	Tofte; municipal housing authority powers	Local Approval			0	0	0	0	0	0	0	0
526	SF656 HF480	Tomassoni Metsa	St. Louis County; optional cancellation of tax forfeiture certain bldgs	DFE			0	0						
527	HF4	Kelly	Omnibus Transportation -CTIB impacts		0	0								
528	2203	Torkelson	Allow county to refund Taxes over Time w/ Consent	Payable 16	0	0			0	0	0	0	0	0
529	2016 HF3931	Bakk	Cook-Orr Hospital district modfn	DFE					0	0	0	0	0	0
530	A187		Estate Tax Review; Temporary limit on assessments	DFE					0	0	0	0	0	0
531	2016 HF3931	Lourey	Cloquet Fire & Ambulance District	Local Approval					0	0	0	0	0	0
532			<u>Other</u>											

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE C

General Fund - Property Tax Refunds, Aids & Credits

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Line			General Fund Expenditures	2016 Eff Date	A172		A84		Conference			Conference		
	#	Author			FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			Items With No State Impact											
533	SF838 HF1236	Skoe Lenczewski	Budget Reserve buyback amount change	7/1/2016			0	0	0	0	0	0	0	0
534	SF881 HF1901	Rest Smith	Apportionment of estate taxes	Enacted			0	0						
535	SF1251 HF1467	Rest Anderson,S	Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)	Enacted			0	0						
536			Repeal of purpose statement req.				0	0						
537	SF1559 HF1589	Skoe Davids	DOR policy provisions (House merged HF1589 with HF 1590)	Various			0	0						
538	SF 1558 HF1590	Skoe Davids	DOR technical provisions (HF 1590 went to Gen Reg)	Various			0	0						
539	A15-1196		2015-2016 DOR Policy & Technical Provisions	Various					0	0	0	0	0	0
540			Broadband service public-private partnerships; referendum req.	DFE			0	0						
541			PILT; Red River Watershed Mngmt Board	Payable 16			0	0	0	0	0	0	0	0
542	HF1830	Green	Counties required to enter into joint operating agreements w town/townships	7/1/2016	0	0								
543	SF944 HF938	Bakk Dill	Township aid conforming to auditor	Payable 17			0	0	0	0	0	0	0	0
544	HF 1362	Anzelc	Town audit requirements	Payable 17	0	0			0	0	0	0	0	0
545			MSFA - Allocation of revenues (op/cap balance)	DFE			0	0	0	0	0	0	0	0
546	HF1950 SF1882	Davids Skoe	DMC - City funds used for only public infrastructure costs	Enacted	0	0	0	0						
547			DMC - Modfn of city contribution; 100% match for first seven years	Enacted			0	0						
548	HF920	Davids Drazkowski	DMC - Modfn of city contribution; restrict spending to certain RR	Enacted	0	0	0	0						
549	HF682	Norton	DMC - Public infrastructure defn modfn, ect	Enacted	0	0								
550	2016 HF3931	Rest	Property tax adjustment for coop electric assoc.	DFE					0	0	0	0	0	0
551	2016 HF3931	Rest	Transfer for div'd lands rules restricns modfn	DFE					0	0	0	0	0	0

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE C

General Fund - Property Tax Refunds, Aids & Credits

UPDATED FOR FEBRUARY 2016 FORECAST

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Line #			General Fund Expenditures	2016 Eff Date	A172		A84			Conference			Conference		
	#	Author			FY2016-17	FY2018-19	FY2016-17	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			Items With No State Impact												
552															
553			<u>TIF</u>												
554	SF993 A180	Rest	General law TIF modifications	DFE			0	0		0	0	0	0	0	0
555	HF1123	Davids	General law TIF chgs; clarify interfund loans, etc	DFE	0	0									
556	1492	Hoffman	Coon Rapids; duration extension	Local Approval			0	0		0	0	0	0	0	0
557	HF1933	Uglen	Coon Rapids; duration extension modified	Local Approval	0	0									
558	SF1838 HF2002	Sieben Schoen	Cottage Grove; 5-yr rule extension	Local Approval	0	0	0	0		0	0	0	0	0	0
559	SF 1575 HF1565	Torres Ray Slocum	Richfield; 10 yr extension	Local Approval	0	0	0	0		0	0	0	0	0	0
560	585	Cohen	St. Paul; redevelopment TIF authorization	6/30/2020- 6/30/2030			0	0							
561	HF 609 A180	Pinto	St. Paul redevelopment TIF extension to 12-31-20, one district only	Local Approval	0	0				0	0	0	0	0	0
562	668	Stumpf	Workforce housing development TIF (grant focus)	Certs made after 7/1/16			0	0							
563	HF684	Fabian	Workforce housing development TIF modified	Certs made after 7/1/16	0	0									
564	HF 1945	Hertaus	Wayazata TIF; 5 yr rule extension	Local Approval	0	0									
565	HF 1299	Masin	Eagan TIF; modify local approval method for 2014 spec law	Local Approval	0	0									
566	HF 2196	Simonson	Seaway Port Authority TIF - modify spec provisions	Local Approval	0	0				0	0	0	0	0	0
567	2016 HF3931	Bly Dahle	Northfield TIF; 5-Yr Rule Extension	Local Approval						0	0	0	0	0	0

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Line #			General Fund Expenditures	2016 Eff Date	A172		A84			Conference			Conference		
	#	Author			FY2016-17	FY2018-19	FY2016-17	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			Items With No State Impact												
568	2016 HF3931	Whelan Abler	Anoka TIF; 5-Yr Rule Extension	Local Approval						0	0	0	0	0	0
569	2016 HF3931	Masin Carlson	Burnsville TIF; 2008 Special Law Modfn	Local Approval						0	0	0	0	0	0
570	2016 HF3931	Smith Limmer	Maple Grove TIF; 2014 Special Law Modfn	Local Approval						0	0	0	0	0	0
571	2016 HF3931	Erhardt Franzen	Edina TIF; 2014 Special Law Modfn	DfE						0	0	0	0	0	0
572															
573			<u>Local Option Taxes</u>												
574	SF 114 HF176	Reinert Simonson	Duluth; modifies boundaries for use of local tax proceeds	Local approval		0	0	0	0	0	0	0	0	0	0
575	SF1451 A191	Sheran	Mankato and N. Mankato; local sales tax extension & new authority MODIFIED	Local approval				0	0	0	0	0	0	0	0
576	HF 1413	Johnson,C	Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)	Local approval		0	0								
577	SF1958	Skoe	Luverne; local sales tax authority extension	Local approval				0	0						
578	SF 1130 HF 1254	Dahms Swedzinski	Marshall; validation of prior act	Local approval		0	0	0	0	0	0	0	0	0	0
579	SF1066	Wiklund	Local lodging tax base uniformity (same as Gov 2014 proposal)					0	0						
580	HF 587	Persell	Walker local sales tax- modified for water & sewer only	Local approval		0	0								
581	HF 421	Murphy,M	Proctor 0.5% local sales tax modified	Local approval		0	0			0	0	0	0	0	0
582	HF 534	Hamilton	Windom local sales and use tax modified	Local approval		0	0								
583	HF3148 SF2800		East Grand Forks local sales/use (swim pool debt)	Local approval						0	0	0	0	0	0

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE C

General Fund - Property Tax Refunds, Aids & Credits

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Line #			General Fund Expenditures	2016 Eff Date	A172		A84			Conference			Conference				
	#	Author			FY2016-17	FY2018-19	FY2016-17	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
			Items With No State Impact														
584	HF3606 SF2912	Rest	Hermantown local sales/use modf'd (include wellness center/exclude trails)	Local approval							0	0	0	0	0	0	
585																	
586				Public Finance													
587	SF1308			Public finance modification (remove section 1)	7/1/2016				0	0		0	0	0	0	0	0
588		Tomassoni															
589				Minerals													
591	2016 HF3931 A31			IRRRB Approval Authority Transfer	7/1/2016							0	0	0	0	0	0
592				Allocation of 15 cents to TEDF	Prod Yr 16				0	0							
593	A91			Cook County one cent clarification	Prod Yr 16							0	0	0	0	0	0
594	SF670 A101		Town allocation modfn: St. Louis & Itasca Counties	Prod Yr 16				0	0		0	0	0	0	0	0	

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE CO

Non-General Fund Changes

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

				2016 Governor		A172		A84		Conference			Conference		
Line	Gov-House-Senate			Gov	Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
	#	Author		FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19						
595			<u>Legacy Fund/Natural Resources & Arts Fund</u>												
596															
597	HF 2019	Swedzinski	<i>Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)</i>			(900)	(2,000)	-	-			-			-
598	HF 69	Davids	<i>Vendor Allowance</i>			(600)	(1,200)	-	-			-			-
599	HF 2017	McDonald	<i>Repeal Tax on Digital Products</i>			(600)	(1,500)	-	-			-			-
600	HF 1091	McDonald	<i>Machinery and Equipment Used by Restaurants Exempted</i>			(330)	(780)	-	-			-			-
601	HF 1994, SF 1875	Carlson, Rest	<i>Exempts Purchases by 501C3 Organizations</i>			(300)	(800)	(300)	(800)			-			-
602	HF 764, SF 929	Swedzinski, Saxhaug	<i>Modify the Application of the Tax for Modular Home Purchases</i>			(50)	(130)	(100)	(120)			-			-
603	HF 1423	Petersburg	<i>Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)</i>			(200)	(400)	-	-			-			-
604	HF 1132	Gunther	<i>Exempt Sales and Purchases of Non Profit Animal Shelters</i>			(40)	(100)	-	-			-			-
605	HF 1221	Rosen	<i>Sales tax exemption for pet adoption</i>			-		(30)	(60)			-			-
606	HF 412, SF 381	Wills, Clausen	<i>Exemption Modified for Certain Nonprofit Fundraising Events</i>			(10)	(20)	(10)	(20)	-	(10)	(10)	(10)	(10)	(20)
607	HF 132	Rosenthal	<i>Exempt Precious Metal Bullion and Bullion Coins</i>			(20)	(60)	-	-			-			-
608	HF 190, SF 544		<i>Exemption for bullion</i>			-		(10)	(20)			-			-
609	HF 496	Normes	<i>Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas</i>			(30)	(60)	-	-			-			-
610	HF 89	Davnie	<i>Expand Exemption for Textbook & Instructional Materials</i>			(20)	(40)	-	-			-			-
611	HF 550	Baker	<i>Exempts Purchases of Certain Propane Tanks</i>			(10)	(20)	-	-			-			-
612	HF 1628	Quam	<i>Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance</i>			(10)	(20)	-	-	-	(10)	(10)	(10)	(10)	(20)
613	HF 1510	Dziedzic	<i>Durable medical equipment retroactive exemption</i>			-		(60)	(20)			-			-
614	HF 2019	McDonald	<i>Exempt Sales & Purchases for City Celebrations, Amnesty Provision</i>			(10)	(30)	-	-			-			-
615	HF 874	Rarick	<i>Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora</i>			(20)	-	-	-			-			-
616	HF 2134	Knoblach	<i>Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Orqanization</i>			(1)	(2)	-	-			-			-

2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E and HF 848 1UE (SF 828) - AS ADOPTED BY CONFERENCE CO

Non-General Fund Changes

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All Dollars in Thousands

				2016 Governor		A172		A84		Conference			Conference		
Line	Gov-House-Senate			Gov FY2016-17	Gov FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
617	HF 532	Petersburg	Exempts Admissions to the Agricultural Center			(1)	(2)	-	-			-			-
618	HF700	Davids	Repeal Excise Tax Rate Indexing (Interaction Impact)			(negli)	(10)	-	-	-	(negli)	(negli)	(negli)	(10)	(10)
619	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)			(10)	(20)	-	-			-			-
620			Creates Two Rates for Vapor Products (Interaction Impact)							-	(5)	(5)	(10)	(10)	(20)
621	SF 41	Clausen	Exemption for admission to MSHSL events			-		(50)	(100)			-			-
622	SF389	Rest	Exemption for car seats			-		(50)	(120)			-			-
623	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit			-		(100)	(240)			-			-
624	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce					negli	negli			-			-
625			Exemption for box suites							-	(180)	(180)	(180)	(190)	(370)
626			Sales tax exemption Duluth school property redevelopment								(50)	(50)	(200)		(200)
627			Sales tax exemption for siding facility								(100)	(100)	(200)	(100)	(300)
628			Sales tax exemption for Madelia Business Rebuild								(10)	(10)			-
629			Expanding the Superbowl Admissions exemption									-	(50)		(50)
630			Collection & Remittance Req. Modfns												
631	SF 1892	Eaton	June accelerated (81.4% TO 80%)					(260)	(20)			-			-
632						-	-					-			-
633			Subtotal - Legacy Fund/Natural Resources & Arts Fund			(3,162)	(7,194)	(920)	(1,530)	-	(365)	(365)	(660)	(330)	(990)
634															
635	HF 1707	Drazkowski	Environment & Natural Resources Fund Trust Account												
636	HF 1707	Drazkowski	Distribution to Counties			-	(100)	-	-	-	-	-			-
637															
638			Subtotal - Environment & Natural Resources Fund			-	(100)	-	-	-	-	-	-	-	-
639															
640			Outdoor Heritage Fund Trust Account												
641	HF 1707	Drazkowski	Distribution to Counties			-	(900)	-	-	-	-	-			-
642															
643			Subtotal - Outdoor Heritage Fund Trust Account			-	(900)	-	-	-	-	-	-	-	-
644															
645			Special Revenue Fund												

Non-General Fund Changes

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

				2016 Governor		A172		A84		Conference			Conference		
Line	Gov-House-Senate			Gov	Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
	#	Author		FY2016-17	FY2018-19										
646	HF 1707	Drazkowski	State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund			(Negli.)	(Negli.)								
647	2016 HF3931		New Markets Grant Progam Administration Account			-	-	-	-	-		-	-	-	-
648			Subtotal - Special Revenue Fund			-	-	-	-	-	-	-	-	-	-
649															
650			Environmental Fund												
651			Amend Solid Waste Management Tax Language Rate	280	650			280	650	-	280	280	320	330	650
652															
653			Subtotal - Environmental Fund	280	650	-	-	280	650	-	280	280	320	330	650
654			State Airports Fund												
655			Aviation gas provisions	-	-	-	-	4	10	-	4	4	5	5	10
656															
657			Refund allowed for aerial applicators					(230)	(460)	-	(230)	(230)	(230)	(230)	(460)
658						-	-	-	-			-			-
659			Subtotal - State Airports Fund	-	-	-	-	(226)	(450)	-	(226)	(226)	(225)	(225)	(450)
660															
661			Highway User Tax Distribution Fund (HUTDF)												
662	HF 182, SF 983	Garofalo, Rest	Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)	(100)	(220)	(110)	(140)	(100)	(220)	-	(100)	(100)	(110)	(110)	(220)
663	SF 269		Aviation gas provisions					(23)	(53)	-	(23)	(23)	(25)	(28)	(53)
664						-	-	-	-			-			-
665			Subtotal - HUTDF	(100)	(220)	(110)	(140)	(123)	(273)	-	(123)	(123)	(135)	(138)	(273)
666			County State Aid Highway (CSAH)												
667															
668	HF 848		Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax			(4,550)	(5,050)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
669	HF 848		Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward			-	-	-	-			-			-
670			Sales Tax on MV Lease to the Transportation Stability Fund			(24,700)	(55,300)	-	-			-			-
671			Subtotal - CSAH			(29,250)	(60,350)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
672															
673			Transit Assistance Fund												
674	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax			(4,550)	(5,050)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)

Non-General Fund Changes

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

				2016 Governor		A172		A84		Conference			Conference		
Line	Gov-House-Senate			Gov	Gov	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
	#	Author		FY2016-17	FY2018-19										
675	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward			-	-	-	-			-			-
676			Sales Tax on MV Lease to the Transportation Stability Fund			(24,700)	(55,300)	-	-			-			-
677			Subtotal - Transit Assistance Fund			(29,250)	(60,350)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
678															
679			Transportation Stability Fund (HF 4-2E, Article 3, Section 5)												
680	HF 215	Howe	MV Auto Parts Tax Revenue			229,600	495,300	-	-			-			-
681	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars			-	-	-	-			-			-
682	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars			-	-	-	-			-			-
683	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue			-	-	-	-			-			-
684	HF 710	Koznick	Sales Tax on Motor Vehicle Leases			81,400	174,600	-	-			-			-
685						-	-	-	-			-			-
686			Subtotal - Transportation Stability Fund			311,000	669,900	-	-	-	-	-	-	-	-
687															
688			Health Care Access Fund												
689	Hf 2211	Dean	Accelerated Repeal of MNCare Provider Taxes (TY 2019)			-	-								
690						-	-								
691			Subtotal - Health Care Access Fund			-	-								
692															
693			Douglas J. Johnson Economic Protection Trust Fund												
694			Esser production tax redirected					unknown	unknown	-	unknown	unknown	unknown	unknown	unknown
695								-	-			-			-
696			Subtotal - DJJ					unknown	unknown	-	unknown	unknown	unknown	unknown	unknown
697															
698			Taconite Environmental Protection Fund												
699			School consolidation account inflation capture					-	(5,000)	-	-	-	(2,500)	(2,500)	(5,000)
700								-	-			-			-
701			Subtotal - TEPE					-	(5,000)	-	-	-	(2,500)	(2,500)	(5,000)
702															
703			IRRRB Fund												
704			IRRRB Early Separation Incentive					-	-	-	(1,392)	(1,392)	1,047	1,057	2,104
705															

Non-General Fund Changes

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

			2016 Governor		A172		A84							
Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	Conference			Conference		
	#	Author							FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
706							-	-						
707							-	-	-	(1,392)	(1,392)	1,047	1,057	2,104
708			Subtotal - IRRRB		180	340	249,228	540,866	(989)	(6,603)	(4,400)	(7,153)	(6,906)	(14,059)
			Total - Non GF Changes											