2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - SUMMARY

ALL FUNDS

May 2, 2017 3:12 PM

$$$ in thousands | BOLD indicates rows included in total
PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase
ALL OTHER: Negative change indicates revenue decrease

		GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT		
	ITEM	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
	GENERAL FUND FORECAST:												
1	TAX POLICY	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372
2	PROPERTY TAX REFUNDS, AIDS, CREDITS, & APPROPRIATIONS	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210
4	**CONFERENCE BUDGET TARGET**										**-**	**(1,150,000)**	
	GENERAL FUND PROPOSED CHANGES:												
7	TAX POLICY	-	(78,673)	(47,323)	-	(1,190,047)	(1,527,228)	-	(823,590)	(999,170)	-	(1,038,094)	(1,301,725)
8	PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	113,118	231,185	-	123,848	91,351	-	80,150	114,854	-	90,380	150,590
9	**SUBTOTAL: GENERAL FUND IMPACT**	**-**	**(191,791)**	**(278,508)**	**-**	**(1,313,895)**	**(1,618,579)**	**-**	**(903,740)**	**(1,114,024)**	**-**	**(1,128,474)**	**(1,452,315)**
11	**CALCULATION: CONFERENCE BALANCE REMAINING**										**-**	**(21,526)**	
	GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:												
14	STADIUM RESERVE, CURRENT LAW	-	40,301	81,855	-	40,301	81,855	-	40,301	81,855	-	40,301	81,855
15	STADIUM RESERVE, HF 4-3E CHANGES	-	-	-	-	36,341	73,638	-	-	-	-	-	-
16	**SUBTOTAL: STADIUM RESERVE, NET CHANGES**	**-**	**-**	**-**	**-**	**(3,960)**	**(8,217)**	**-**	**-**	**-**	**-**	**-**	**-**
	NON-GENERAL FUND PROPOSED CHANGES:												
19	LEGACY FUNDS	-	(895)	(580)	-	-	(4,724)	-	(517)	361	-	-	(4,203)
20	HIGHWAY USER TAX DISTRIBUTION FUND	-	(310)	(380)	-	(310)	(380)	-	(340)	(410)	-	(340)	(410)
21	STATE AIRPORTS FUND	-	-	-	-	-	-	-	(410)	(430)	-	(410)	(430)
22	SPECIAL REVENUE FUND	-	-	16,500	-	255	354	-	-	-	-	705	804
23	ENVIRONMENTAL FUND	-	620	690	-	1,164	1,332	-	-	-		-	-
24	TACONITE MUNICIPAL AID ACCOUNT (NET ACTIVITY)	-	-	-	-	-	-	-	-	-	-	-	-
25	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	8,400	-	-	8,400	-	-
26	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(592)	(736)	(5,688)	-	-	(5,688)	(592)	(736)
27	DOUGLAS J. JOHNSON ECONOMIC FUND	-	-	-	-	(572)	(596)	(2,800)	-	-	(2,800)	(572)	(596)
28	IRON RANGE RESOURCES AND REHABILITION BOARD	-	-	-	-	-	-	(7,100)	-	-	(7,100)	-	-
29	MINNESOTA MINERALS 21ST CENTURY FUND	-	-	-	-	-	-	7,100	-	-	7,100	-	-
30	PILT TRUST FUND	-	-	-	-	(2,804)	(5,322)	-	-	-	-	-	-
31	HEALTHCARE ACCESS FUND	-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)	-	(59)	(236)
32	OUTDOOR HERITAGE TRUST FUND	-	-	-	-	2,200	4,400	-	-	-		-	-
33	ENVIRONMENT AND NATURAL RESOURCES TRUST FUND	-	-	-	-	700	1,400	-	-	-	-	-	-
34	**SUBTOTAL: NON-GENERAL FUND IMPACT**	**-**	**(585)**	**1,003,230**	**-**	**(18)**	**(4,508)**	**(88)**	**(6,367)**	**(1,579)**	**(88)**	**(1,268)**	**(5,807)**

Prepared by:
Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - TAX POLICY

GENERAL FUND CHANGES

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TAX POLICY:

					A	B	C	D	E	F	G	H	I	J	K	L
					GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			TAX POLICY:													
			INDIVIDUAL INCOME TAXES													
1		2015	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	-	-	-	-	(393,000)	(402,400)	-	-	-	-	-	-
3	1945, 869		Subtraction, Social Security	TY 2017	-	-	(269,100)	(411,800)	-	-	-	-	-	-	-	-
4		1175	Subtraction, Social Security	TY 2017	-	-	-	-	(74,900)	(82,000)	(117,900)	(118,000)	(235,900)	(143,000)	(143,000)	(286,000)
6	615	540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	(64,200)	(70,700)	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)
7	1354		Section 179 Carryover *	TY 2017	-	-	(7,000)	(7,600)	-	-	-	-	-	-	-	-
9	1869	1634	Subtraction, Section 529 College Savings Plan	TY 2017	-	-	(5,100)	(5,300)	-	-	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)
10	1869	1634	Refundable Credit, Section 529 College Savings Plan	TY 2017	-	-	(20,500)	(21,900)	-	-	-	-	-	-	-	-
11	1869	1634	Nonrefundable Credit, Section 529 College Savings Plan	TY 2017	-	-	-	-	-	-	(7,500)	(7,800)	(15,300)	(8,000)	(8,300)	(16,300)
13		941	Non-Refundable Credit, Student Loan Payments (Max. Credit $700)	TY 2017	-	-	-	-	(61,200)	-	-	-	-	-	-	-
14			Non-Refundable Credit, Student Loan Payments (Max. Credit $500)	TY 2017	-	-	-	-	-	-	(31,320)	(32,310)	(63,630)	(33,480)	(34,560)	(68,040)
15	19		Refundable Credit, Student Loans	TY 2017	-	-	(100,900)	(108,000)	-	-	-	-	-	-	-	-
16	882		Subtraction, Discharged Student Loan Debt *	TY 2017	-	-	(140)	(160)	-	-	(90)	(50)	(140)	(30)	(130)	(160)
18	387	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	(20,000)	(20,000)	(23,200)	(46,400)	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)
20		913	Modify Credit, R&D Rates Increase & ASC Option	TY 2017	-	-	-	-	(7,200)	(15,200)	(45,100)	(42,400)	(87,500)	(42,200)	(42,200)	(84,400)
21	253	647	Modify R&D Credit, Refundable Up to $100,000	TY 2017	-	-	(10,100)	(11,700)	-	-	-	-	-	-	-	-
22	253	647	Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-	(600)	(600)	-	-	-	-	-	-	-	-
23	253	647	Modify R&D Credit, Allow Against AMT	TY 2017	-	-	(200)	(200)	-	-	-	-	-	-	-	-
25		538	Reciprocity Agreement, MN-WI	TY 2018	-	-	-	-	(4,500)	(6,000)	-	-	-	-	-	-
26	183-DE1		Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-	(14,700)	(13,100)	-	-	-	-	-	-	-	-
27			Modified Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-	-	-	-	-	(8,600)	(6,100)	(14,700)	(6,400)	(6,700)	(13,100)
28																
29	513	646	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	-	-	-	-	(3,200)	(3,400)	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)
30	893	726	Modify Working Family Credit	TY 2017	(93,000)	(97,200)	-	-	-	-	-	-	-	-	-	-
32	1020	785	Non-Refundable Credit, Workforce Housing *	TY 2018 Only	-	-	-	-	(2,500)	-			-			-
33	1249	1181	Credit, Low-Income Housing *	TY 2017-2025	-	-	(21,000)	(49,000)	-	-			-			-
34	1234	888	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	-	-	(1,500)	(1,600)	(1,500)	(1,600)	(700)	(800)	(1,500)	(800)	(800)	(1,600)

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36	868	763	Modify Greater MN Internship Credit	TY 2017	-	-	-	-	(800)	(800)	-	-	-	-	-	-
37	1488		Repeal Refundable Credit, Greater MN Internship	TY 2018	-	-	10	20	-	-	-	10	10	10	10	20
39	574	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	-	(40)	(340)	(40)	(340)	-	(40)	(40)	(160)	(180)	(340)
40	386	256	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	-	-	(600)	-	-	-	-	-	-
41	255	416	Modify Subtraction, K-12 Education, Income Thresholds	TY 2017	-	-	(6,200)	(6,200)	-	-	(3,100)	(3,100)	(6,200)	(3,100)	(3,100)	(6,200)
42			Interaction between subtraction and credit		-	-	5,200	5,200	-	-	2,600	2,600	5,200	2,600	2,600	5,200
43	255	416	Modify Refundable Credit, Education, Income Thresholds/Credit Size	TY2017	-	-	(14,200)	(14,700)	-	-	(7,000)	(7,000)	(14,000)	(7,200)	(7,300)	(14,500)
44	602	416	Modify Refundable Credit, Education, PreK Expenses	TY2017	-	-	(25,600)	(26,200)	-	-	(12,700)	(12,700)	(25,400)	(12,900)	(13,000)	(25,900)
45	387	416	Modify Refundable Credit, Education, Tuition Expenses	TY2017	-	-	(25,000)	(25,800)	-	-	(12,400)	(12,400)	(24,800)	(12,600)	(12,800)	(25,400)
47	1499	1803	Modify Refundable Credit, Child & Dependent Care	TY2017	-	-	(35,800)	(44,100)	-	-	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)
48	893	726	Modify Refundable Credit, Child & Dependent Care	TY2017	(58,300)	(71,000)	-	-					-			-
50	622	458	Modify Definition, Domicile Determination	TY 2017	-	-	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined
52	608	1414	Credit, Beginning Farmer Assets	TY 2017	-	-	(9,000)	(16,900)	-	-	(2,600)	(6,400)	(9,000)	(8,000)	(8,900)	(16,900)
53	608	1414	Credit, Beginning Farmer Management	TY 2017	-	-	(500)	(1,600)	-	-	(100)	(400)	(500)	(700)	(900)	(1,600)
55	735	29	Clarify Refundable Credit, Still Born Children	TY 2017	-	-	Negligible	Negligible	-	-	Negligible	Negligible	Negligible	Negligible	Negligible	Negligible
57	820	687	Credit, Fitness Facility	TY 2018	-	-	(800)	(1,600)	-	-	-	-	-	-	-	-
59	893	726	Modify Refundable Credit, Past Military Service	TY 2017	(5,300)	(5,900)	-	-	-	-	-	-	-	-	-	-
60			Interaction: Past Military Service Credit with Pension Subtraction		2,700	3,000	-	-	-	-	-	-	-	-	-	-
62	893	726	Modify Refundable Credit, Small Business (Angel), Allocation & Extension	TY 2018	(10,000)	-	-	-	-	-	-	(5,000)	(5,000)	-	-	-
64	816		One-Time Transfer, Federal Conformity Account Established	7/1/2017	-	-	(35,000)	-	-	-	-	-	-	-	-	-
66			Income Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail	Various	2,150	3,160	1,850	2,820	5,010	10,710	-	4,820	4,820	3,770	4,370	8,140
67			**SUBTOTAL: INDIVIDUAL INCOME TAXES**		**(161,750)**	**(167,940)**	**(615,920)**	**(780,360)**	**(631,230)**	**(618,730)**	**(282,910)**	**(342,170)**	**(625,080)**	**(360,590)**	**(356,390)**	**(716,980)**
			CORPORATE FRANCHISE TAXES													
70		540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	(24,300)	(26,900)	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)
71	386	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	(9,600)	(8,200)	(12,600)	(19,400)	(2,900)	(9,700)	(12,600)	(9,700)	(9,700)	(19,400)
72	90	913	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	-	-	-	-	(10,400)	(17,800)	-	-	-	-	-	-
73	253	647	Modify R&D Credit, Refundable Up to $100,000		-	-	(60,300)	(55,800)	-	-	-	-	-	-	-	-
74	253	647	Modify R&D Credit, 2nd Tier Rate to 4%		-	-	(24,200)	(23,900)	-	-	-	-	-	-	-	-

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	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
75	253	647	Modify R&D Credit, Allow Against AMT		-	-	(3,000)	(2,600)	-	-	-	-	-	-	-	-
77	893	726	Disallow Dividend Received Deduction	1/1/2017	66,000	57,400	-	-	-	-	-	-	-	-	-	-
78	893	726	Definition of Financial Institution	1/1/2017	10,000	10,000	-	-	-	-	-	-	-	-	-	-
79	893	726	Insurance Co. Utilized to Shelter Income	1/1/2017	4,000	4,000	-	-	-	-	-	-	-	-	-	-
80	893	726	Accelerate Gain on Business	1/1/2017	3,300	7,700	-	-	-	-	-	-	-	-	-	-
81	893	726	Mutual Fund Manager Income	1/1/2017	600	600	-	-	-	-	-	-	-	-	-	-
82	893	726	Insurance Tax Fairness [see other tax]	1/1/2017	-	-	-	-	-	-	-	-	-	-	-	-
83	893	726	Preventing Tax Evasion	1/1/2017	300	4,000	-	-	-	-	-	-	-	-	-	-
84	893	726	Dividend Received Deduction	1/1/2017	200	200	-	-	-	-	-	-	-	-	-	-
85	893	726	Base Year Percentage, R&D Tax Credits	1/1/2017	(1,800)	(1,800)	-	-	-	-	-	-	-	-	-	-
86	893	726	Fiduciary - Automatic Filing Extension [see other taxes]	1/1/2018	-	-	-	-	-	-	-	-	-	-	-	-
88			Corporate Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		750	(250)	60	120	-	-	-	-	(Negligible)	-	-	-
89			**SUBTOTAL: CORPORATE FRANCHISE TAXES**		**83,350**	**81,850**	**(97,040)**	**(90,380)**	**(47,300)**	**(64,100)**	**(8,700)**	**(28,200)**	**(36,900)**	**(24,900)**	**(21,400)**	**(46,300)**
			SALES & USE TAXES													
92	299	460	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	(41,100)	(41,600)	-	-	(20,000)	(21,100)	(41,100)	(20,500)	(21,100)	(41,600)
93	2183	1884	Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key)	7/1/2017	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(5,000)	(5,000)	(10,000)	(4,700)	(4,700)	(9,400)
94	924	1439	Exemption by Refund, City of Plymouth Construction Materials	Retro 1/1/2013	-	-	(2,500)	-	(2,360)	-	(1,750)	(750)	(2,500)	-	-	-
95	1215	1036	Exemption by Refund, City of Madelia, Construction *	Various	(170)	-	(180)	-	(170)	-	(180)	-	(180)	-	-	-
96	532	387	Exemption by Refund, City of Melrose, Construction *	Various	-	-	(160)	-	(150)	-	(105)	(55)	(160)	-	-	-
97	504	630	Exemption by Refund, Construction Materials, Retail Center Construction	*See notes	-	-	(70)	-	-	-	(70)	-	(70)	-	-	-
98	893	726	Exemption by Refund, Construction Materials for Siding Prod. Facility	*See notes	(4,200)	(1,400)	-	-	-	-	-	-	-	-	-	-
99	1336	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	(5,500)	(5,900)	(5,200)	(5,900)	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)
100	1250	955	Exemption, Telecommunication Equipment	7/1/2017	-	-	(27,100)	(29,400)	-	-	-	-	-	-	-	-
101		1075	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	(3,600)	(4,000)	(1,800)	(2,010)	(3,810)	(2,000)	(2,000)	(4,000)
102	1592	A8	Exemption, St. Paul Soccer Stadium	DFE	-	-	(3,500)	-	(3,300)	-	(1,000)	1,000	-	-	-	-
103	2328	900	Modify Exemption, Super Bowl Admission, Events/Parking *	*See notes	(920)	-	(970)	-	-	-	(970)	-	(970)			-
104			Exemption, Modify Definition of Admissions, Suite Licenses and Stadium Builder Licen	*See notes	-	-	-	-	-	-	(3,280)	(3,380)	(6,660)	(3,490)	(3,600)	(7,090)
105	301	113	Exemption, MN State High School League (MSHSL)	7/1/2017	(1,660)	(1,740)	(1,760)	(1,740)	(1,660)	(1,740)	(870)	(890)	(1,760)	(860)	(880)	(1,740)
106	605	426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	(1,100)	(1,180)	-	-	-	-	-	-
107	215	100	Exemption, Non-Profit Fundraising Events, Up to 10 days	7/1/2017	-	-	(400)	(430)	-	-	(190)	(210)	(400)	(210)	(220)	(430)
108	214	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	-	-	-	-	(850)	(950)	-	-	-	-	-	-
109	214	410	Exemption, Precious Metal Bullion	7/1/2017	-	-	-	-	(850)	(950)	(420)	(480)	(900)	(470)	(480)	(950)
110	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	(470)	(500)	(233)	(264)	(497)	(250)	(250)	(500)
111	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena & Rinks	7/1/2017	-	-	(62)	(60)	-	-	(30)	(32)	(62)	(30)	(30)	(60)
112	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	(730)	(750)	-	-	-	-	-	-	-	-
113	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	(260)	(260)	-	-	-	-	-	-	-	-

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114	1902	1795	Modify Exemption, Non Profit Youth & Family Activity Facilities	7/1/2017	-	-	(180)	(180)	-	-	(85)	(95)	(180)	(90)	(90)	(180)
115	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	(1,105)	(1,100)	-	-	-	-	-	-	-	-
116	2252		Dedication, Fireworks Transfer Out to Other Funds	7/1/2017	-	-	(255)	(355)	-	-	(85)	(170)	(255)	(175)	(180)	(355)
117	2143	1164	Collection and Remittance Requirements for Marketplace Providers	* See notes	-	-	-	-	10,000	20,000	-	-	-	PENDING	PENDING	PENDING
118	893	726	Modify Exemption, Charities		(12,500)	(13,800)	-	-	-	-	-	-	-	-	-	-
119	893	726	Modifications to Reform Sales Tax Law:		-	-	-	-	-	-	-	-	-	-	-	-
120			(1) Modify Tax, Computer Installation Labor		4,200	6,500	-	-	-	-	-	-	-	-	-	-
121			(2) Modify Tax, Other Digital Products		990	1,350	-	-	-	-	-	-	-	-	-	-
122			(3) Modify Exemption, Burial Caskets		(740)	(860)	-	-	-	-	-	-	-	-	-	-
123			Interaction with Excise Tax on Vapor Products		(340)	(520)	-	-	-	-	-	-	-	-	-	-
124			Interaction: Exemption by Refund, City of Plymouth/Local Gov'ts (297A.71)		-	-	1,070	-	-	-	750	320	1,070	-	-	-
125			Interaction: Exemption by Refund, Soccer Stadium/Local Gov't Exemption (297A.71)		-	-	600	-	-	-	-	-	-	-	-	-
126			Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax (HF 906)		-	-	(50)	390	-	-	(70)	20	(50)	90	300	390
127			Interaction: Repeal Excise Tax Indexing, Tobacco Products (HF 906)		-	-	(70)	(270)	-	-	(10)	(60)	(70)	(100)	(150)	(250)
128			Interaction: Moist Snuff (HF2314)		-	-	155	170	-	-	-	-	-	-	-	-
129			Interaction: Premium Cigars (HF 123)		-	-	(340)	(340)	-	-	-	-	-	-	-	-
130			**SUBTOTAL: SALES & USE TAXES**		**(15,340)**	**(10,470)**	**(94,467)**	**(91,825)**	**(19,710)**	**(5,220)**	**(37,938)**	**(36,116)**	**(74,054)**	**(35,685)**	**(36,380)**	**(72,065)**
			ESTATE TAXES													
133		354	Federal Conformity, Phased-In, Full Conformity in FY25	1/1/2018	-	-	-	-	(29,600)	(116,200)	-	-	-	-	-	-
134	19		Modify Exclusion, Increase to Federal Exclusion Amount (indexed)	* See Note	-	-	(161,700)	(195,000)	-	-	(70,600)	(91,100)	(161,700)	(94,400)	(100,600)	(195,000)
135	893	726	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(100)	(100)	-	-	(100)	(100)	-	-	-	-	-	-
136	893	726	Modify Recapture Tax, Eminent Domain	Retro 7/1/2011	-	-	(10)	-	-	-	(10)	-	(10)	-	-	-
137			**SUBTOTAL: ESTATE TAXES**		**(100)**	**(100)**	**(161,710)**	**(195,000)**	**(29,700)**	**(116,300)**	**(70,610)**	**(91,100)**	**(161,710)**	**(94,400)**	**(100,600)**	**(195,000)**
			STATEWIDE PROPERTY TAXES													
140			Exempt first $100,000 Commercial/Industrial (C/I) value	Payable 18	-	-	-	-	(85,280)	(110,040)	-	-	-	-	-	-
141		461	Levy Freeze (2018 level)	Payable 18	-	-	-	-	(10,190)	(84,590)	-	-	-	-	-	-
142			Exempt first $150,000, Commercial/Industrial (C/I) value	Payable 18	-	-	-	-	-	-	(41,090)	(84,890)	(125,980)	(105,210)	(128,780)	(233,990)
143	211, 484		Exempt first $200,000, Commercial/Industrial (C/I) value	Payable 18	-	-	(164,870)	(212,740)	-	-	-	-	-	-	-	-
144	211, 484		Levy Freeze, Seasonal Recreational and C/I Property at 2017 Level	Payable 18	-	-	(43,130)	(127,100)	-	-	-	-	-			-
145			Interaction: State General Levy		-	-	3,830	9,420	-	-			-			-
146		647	Exemption: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	(10)	-	-	-	-	-	-	-
147	166		Refund, Fiscal Disparities		-	-	(1,080)	(1,400)	-	-	-	(700)	(700)	(700)	(700)	(1,400)
148			Refund, Mille Lacs		-	-	(440)	-	-	-	-	-	-	-	-	-
149			Credit, Over-valued Property, One-Year Look Back		-	-	(80)	(100)	-	-	-	-	-	-	-	-
150	893	726	Modify Railroad Property Taxes		11,870	44,440	-	-	-	-	-	-	-	-	-	-
151			**SUBTOTAL: STATEWIDE PROPERTY TAXES**		**11,870**	**44,440**	**(205,770)**	**(331,920)**	**(95,480)**	**(194,630)**	**(41,090)**	**(85,590)**	**(126,680)**	**(105,910)**	**(129,480)**	**(235,390)**
			ALCOHOLIC BEVERAGES TAXES													

Prepared by:
Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - TAX POLICY

GENERAL FUND CHANGES

$$$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

					A	B	C	D	E	F	G	H	I	J	K	L
					GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
154	1124	866	Credit, Excise Tax on Wine and Cider, Small Wineries	7/1/2017	-	-	-	-	(170)	(190)	(80)	(90)	(170)	(90)	(100)	(190)
155			**SUBTOTAL: ALCOHOLIC BEVERAGES TAXES**		**-**	**-**	**-**	**-**	**(170)**	**(190)**	**(80)**	**(90)**	**(170)**	**(90)**	**(100)**	**(190)**
			CIGARETTE/TOBACCO TAXES													
158	906	1051	Cigarette Tax Rate, Repeal Indexing	7/1/2017	-	-	(9,000)	(30,700)	-	-	(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)
159	906	1051	Moist Snuff Tax Rate, Repeal Indexing	7/1/2017	-	-	(1,500)	(5,400)	-	-	(300)	(1,200)	(1,500)	(2,100)	(3,000)	(5,100)
160	123	849	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	(3,300)	(3,600)	-	-	-	-	-	-	-	-
161	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	1,700	2,000	-	-	-	-	-	-	-	-
162	893	726	Various Modifications to Tobacco Products Taxation		2,530	3,900	-	-	-	-	-	-	-	-	-	-
163			**SUBTOTAL: CIGARETTE/TOBACCO TAXES**		**2,530**	**3,900**	**(12,100)**	**(37,700)**	**-**	**-**	**(2,100)**	**(8,400)**	**(10,500)**	**(14,800)**	**(21,000)**	**(35,800)**
			LAWFUL GAMBLING TAXES													
166	226	419	Subtraction, Lawful Purpose Contributions, Combined Net Receipts	7/1/2017	-	-	(4,000)	(4,300)	-	-	-	-	-	-	-	-
167			Interaction: Subtraction/Stadium Reserve (Net Problem Gambling Dedication) *		-	-	3,960	4,257	-	-	-	-	-	-	-	-
168			**SUBTOTAL: LAWFUL GAMBLING TAXES**		**-**	**-**	**(40)**	**(43)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			OTHER TAX & NON TAX REVENUES													
171	671	498	Various Tax Reductions, Border City Enterprise Zones (one-time)	7/1/2017	-	-	(3,000)	-	-	-	(3,000)	-	(3,000)	-	-	-
172	893	726	Modify Insurance Taxes	1/1/2018	600	800	-	-	-	-	-	-	-	-	-	-
173			Modify Tax Rate, Solid Waste Taxes	DFE	270	300	-	-	-	-	-	-	-	-	-	-
174			Modification to Taxpayer Filing Dates, Fiduciary Tax	7/1/2017	(288)	(288)	-	-	-	-	-	-	-	-	-	-
175			Modify License Fee Rates, Cig/Tobacco Distributors/Subjobbers		161	161	-	-	-	-	-	-	-	-	-	-
176			New Penalty, Cig/Tobacco Distributors/Subjobbers		24	24	-	-	-	-	-	-	-	-	-	-
177			**SUBTOTAL: OTHER TAX & NON TAX REVENUE**		**767**	**997**	**(3,000)**	**-**	**-**	**-**	**(3,000)**	**-**	**(3,000)**	**-**	**-**	**-**
179			**TOTAL: REVENUE CHANGES**		**(78,673)**	**(47,323)**	**(1,190,047)**	**(1,527,228)**	**(823,590)**	**(999,170)**	**(446,428)**	**(591,666)**	**(1,038,094)**	**(636,375)**	**(665,350)**	**(1,301,725)**

GOVERNOR FISCAL NOTES

(1) Sales Tax - the exemption by refund for construction materials for a siding production facility is effective for sales and purchases made after 6/30/2017 and before 7/1/2020.

HOUSE FISCAL NOTES

(1) Income Tax, HF 1249: The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.

(2) Income Tax, HF 1354: The section 179 expensing carryforward applies to income and corporate taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.

(3) Income Tax, HF 882: The full fiscal impact of this provision is not fully realized in the forecasted budget window but the official revenue anlaysis states that the impact could be significant.

(4) Sales Tax, HF 1215: Exemption for construction materials, City of Madelia, is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.

(5) Sales Tax, HF 532: Exemption for construction materials, City of Melrose, is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchase between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.

(6) Sales Tax, HF 2328: Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.

(7) Sales Tax, HF 2143: The official revenue analysis for this bill is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between $10 to $20 million.

(8) Sales Tax, HF 504: Exemption for construction materials is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017

(9) Estate Tax, HF 19 and HF 893: The Exclusion modification is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.

Prepared by:
Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - TAX POLICY

GENERAL FUND CHANGES

$$$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

					A	B	C	D	E	F	G	H	I	J	K	L
					GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21

(10) Lawful Gambling Tax, HF 226: The revenue reduction for this proposal will reduce the stadium reserve by $8.217 million and reduce the appropriation for problem gambling (DHS) by $83,000 over the forecast window.

SENATE FISCAL NOTES

(1) The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.

(2) The estate tax proposal reduces revenue beyond the planning period by an increasing amount until full conformity is reached for FY2025. The estimated annual revenue reduction is $114.9 million.

CONFERENCE AGREEMENT NOTES

(1) SALES TAX: Exemption for construction materials, City of Madelia, is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.

(2) SALES TAX: Exemption for construction materials, City of Melrose, is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchase between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.

(3) SALES TAX: Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.

(4) SALES TAX: The official revenue analysis for this bill is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between $10 to $20 million.

(5) SALES TAX: Exemption for construction materials is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017

(6) ESTATE TAX: The Exclusion modification is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.

OTHER NOTES

DFE denotes "day following enactment"

Prepared by:
Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - PROPERTY TAX REFUNDS, AIDS, & CREDITS

GENERAL FUND

$$$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

							A	B	C	D	E	F	G	H	I	J	K	L
							GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
					PROPERTY TAX REFUNDS:													
1		Gov			Modernize Railroad Property Tax		-	(5,760)	-	-	-	-	-	-	-	-	-	-
2		Gov			Home Office deduction calculation		(870)	(1,060)	-	-	-	-	-	-	-	-	-	-
3		Gov			Buffer Compensation payments		3,800	7,600	-	-	-	-	-	-	-	-	-	-
5		Gov			SFIA Update (OLA rpt + easemt lang)		4,200	9,000	-	-	-	-	-	-	-	-	-	-
6			A18	Bakk	SFIA Paved Trails	Payable 17	-	-	-	-	-	Negligible	-	-	-	-	-	-
8	661	Anderson			HOUSE Change: Mfg home park co-ops ground lease pymts eligible for HCSR		-	-	180	360	-	-	-	-	-	-	-	-
9					HOUSE Change: Supplemental HCSR PTR pymt (FY 19 only)		-	-	58,000	-	-	-	-	-	-	-	-	-
10	2186	Drazkowski			HOUSE Change: Supplemental Renter PTR pymt (FY 19 only)		-	-	42,000	-	-	-	-	-	-	-	-	-
11	2186	Drazkowski			HOUSE Change: Renter PTR Determin of rent constituting property tax		-	-	(40,200)	(82,200)	-	-	-	-	-	-	-	-
13	2072	Drazkowski			HOUSE Change: Repeal Political Contribution Refund		-	-	(9,000)	(10,000)	-	-	-	-	-	-	-	-
14			A4	Bakk	Cities/Counties Historical Society Use of Levy Proceeds	Payable 18	-	-	-	-	10	20	-	-	-	-	-	-
16					**PROPERTY TAX INTERACTIONS:**	7/1/2017	-	-			-							
17		GOV			Interaction: LGA increase		(500)	(1,000)	-	-	-	-	-	-	-	-	-	-
18		GOV			Interaction: CPA increase		(250)	(500)	-	-	-	-	-	-	-	-	-	-
19	4	Davids		Eichorn	Interaction: Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	(240)	(480)	(240)	(480)	(40)	(80)	-	(40)	(40)	(40)	(40)	(80)
21			1240	Eichorn	Interaction: School Building Bond Agricultural Credit @ 40%	Payable 18	-	670	-	-	-	670	-	-	-	220	450	670
22	603	Drazkowski			Interaction: School Building Bond Agricultural Credit @ 50%		-	-	-	750	-	-	-	-	-	-	-	-
23				Nelson	Interaction: School Debt Service Equalization Aid	Payable 18	(1,060)	420	-	-	(790)	-	-	(1,580)	(1,580)	-	-	-
24				Nelson	Interaction: School Referendum Equalization Aid	Payable 18	-	-	-	-	(2,360)	(4,400)	-	-	-	-	-	-
25	786	Davids			Interaction: Maximum Effort Loan		-	-	(80)	(160)	-	-	-	(80)	(80)	(80)	(80)	(160)
27			A8	Senjem	Interaction: St. Paul Soccer Stadium	DFE	-	110	-	110	-	110	-	-	-	-	110	110
28			820	Chamberlain	Interaction: Manufactured Home Parks Class Rate Modify	Payable 18	-	-	-	-	50	170	-	50	50	70	100	170
29			647	Lourey	Interaction: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	20	40	-	20	20	20	20	40
31	1711	Loonan	1368	Pratt	Interaction: Agr rate Local Conservation Prgm Classification	Payable 19	-	-	-	Negligible	-	Negligible	-	-	-	Negligible	Negligible	Negligible
32	1489	West	1017	Mathews	Interaction: Manufactured Homes Assessmt Imprvmt val incrs	7/1/2017	-	-	-	Negligible	-	Negligible	-	-	-	Negligible	Negligible	Negligible
33	938	Sundin	792	Lourey	Interaction: Carlton County Recreation Tax Authorization	Payable 17	-	-	negligible	Negligible	-	Negligible	-	Negligible	Negligible	Negligible	Negligible	Negligible
35	1830	Bliss			Interaction: Class 1c property req, leased SRR land modif		-	-	20	40	-	-	-	20	20	20	20	40
36	818	Petersburg			Interaction: Electric Generation Faclty exempted (Owatonna)		-	-	10	40	-	-	-	10	10	20	20	40
37	36	Garofalo			Interaction: Storage condominium classification		-	-	10	20	-	-	-	10	10	10	10	20
38	1720	Backer			Interaction: Agr containment facility (2nd liquid) exemptn		-	-	(140)	(280)	-	-	-	(140)	(140)	(140)	(140)	(280)
40	208	Hertaus	104	Osmek	Interaction: Agr preserve for C/I operation (wireless),early termin.	Various	-	-	(Negligible)	(10)	(Negligible)	(10)	-	(Negligible)	(Negligible)	(Negligible)	(10)	(10)
41	610	Knoblach			Interaction: Agr homestead rules modified for trusts		-	-	Negligible	Negligible	-	-	-	Negligible	Negligible	Negligible	Negligible	Negligible

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2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - PROPERTY TAX REFUNDS, AIDS, & CREDITS

GENERAL FUND

$$$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

							A	B	C	D	E	F	G	H	I	J	K	L
							GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
42	1655	Swedinski			Interaction: Agr property def include aquaculture products		-	-	unknown	Unknown	-	-	-	Unknown	Unknown	Unknown	Unknown	Unknown
43	632	Pierson	774	Nelson	Interaction: Apprenticeship training facilities exemptn chg		-	-	-	Negligible	-	Negligible	-	-		Negligible	Negligible	Negligible
45	555	Dettmer			Interaction: Congress'ly chart'd veterans orgn class rt @ 1%		-	-	20	40	-	-	-	20	20	20	20	40
46				Wiger	Interaction: Exclusn, Disabld Vets, Surv spouses (70% disab)	Payable 18	-	-	-	-	-	(140)	-	-		-	-	-
47				Lang	Interaction: Exclusn, Disabld Vets, Surv Spouses (100% disab)	Payable 18	-	-	-	-	(300)	(540)	-	-		-	-	-
48	119	Dettmer			Interaction: Exclusn, Disabld Vets, Surv Spouses (100% disab)	Payable 18	-	-	(10)	(20)	-	-	-	(10)	(10)	(10)	(10)	(20)
49					Interaction: Exclusion, Disabled Vets, Surv spouses benefit	Payable 18	-	-	-	-	(40)	(170)	-	-		-	-	-
51					Interaction: Minneapolis Library Debt Serv Aid repeal		-	-	-	200	-	-	-	-	-	100	100	200
53			1240	Eichorn	Interaction: Payment in Lieu of Taxes (PILT) Modification	CY 2017	-	-	-	-	(90)	(180)	-	(90)	(90)	(90)	(90)	(180)
54			A10	Bakk	Interaction: Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	-	-	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
56	1679	Koznick			Interaction: Metro-area transit/paratransit cap expend bonds		-	-	160	1,710	-	-	-	160	160	770	940	1,710
57	112	Runbeck			Interaction: Reverse referendum appvl of debt issuance		-	-	unknown	Unknown	-	-	-	unknown	unknown	unknown	unknown	unknown
58	654	Drazkowski			Interaction: Reverse referendum allowed if property taxes rasied		-	-	unknown	Unknown	-	-	-	-	-	-	-	-
59	1146	Vogel			Interaction: Biennial notice+ referendum if muny raise fees		-	-	unknown	Unknown	-	-	-	-	-	-	-	-
60					**SUBTOTAL: PROPERTY TAX REFUNDS**		**5,080**	**9,000**	**50,730**	**(89,880)**	**(3,540)**	**(4,510)**	**-**	**(1,650)**	**(1,650)**	**890**	**1,420**	**2,310**
					AIDS:		-	-	-	-								
63	773	Murphy M			House Chg: LGA formula fix 2017 & 2018		-	-	167	-	-	-	-	-	-	-	-	-
64	1512	Davids	813	Rosen	House Chg: LGA rev need measure/sparcity adjstmnt/transitn rev need formula		-	-	-	-	-	-	-	-	-	-	-	-
65	725	Murphy M			House Chg: LGA New City base year formulas aid (Rice Lake)		-	-	-	-	-	-	-	-	-	-	-	-
66			582	Bakk	Modify, LGA Newly Incorporated City Base Year Formula Aid (Rice Lake)	Payable 17	-	-	-	-	468	-	-	-	-	-	-	-
68		Gov			Local Government Aid (LGA) increase		20,000	40,000	-	-	-	-	-	6,000	6,000	-	-	-
69			476	Weber	Modify, Local Government Aid (LGA - City)	Payable 18	-	-	-	-	12,000	-	-	-	-	-	-	-
70			A61	Klein/Nelson	Modify, Local Government Aid (LGA) Reduction to City of Mpls	Payable 18	-	-	-	-	(28,830)	(57,660)	-	-	-	-	-	-
71	663	Hamilton	492	Weber	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (201	DFE	-	-	102	-	102	-	102	-	102	-	-	-
72	718	Fabian	600	Johnson	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	-	-	37	-	37	-	37	-	37	-	-	-
73	532	Anderson P	387	Westrom	Modify: City of Melrose Fire Recovery grant	Payable 18	-	-	1,392	-	1,393	-	1,392	-	1,392	-	-	-
75		Gov			County Program Aid (CPA) increase		10,000	20,000	-	-	-	-	-	6,000	6,000	-	-	-
76			479	Miller	Modify, County Program Aid (CPA)	Payable 18	-	-	-	-	6,000	-	-	-	-	-	-	-
77	4	Davids	503	Eichorn	Indian Child Welfare Act (ICWA)Aid to Counties	Payable 18	10,000	20,000	10,000	20,000	2,000	4,000	-	2,000	2,000	2,000	2,000	4,000
78		Gov			Riparian Protection Aid to Counties		20,000	20,000	-	-	-	-	-	-	-	-	-	-
80		Gov			PERA Police & Fire Aid, invstmt ROR to 7.5%		9,000	18,000			-	-	-	-	-	-	-	
81	1268	Ericlson			House Chg: Aitkin, Crow Wing, Mille Lacs Counties special local propert	DFE	-	-	1,090	-	-	-	-	-	-	-	-	-
82	754	Drazkowski			House Chg: County, City, Town aid adjmt for contributns to worlds fair & driver diversio		-	-	Unknown	Unknown	-	-	-	-	-	-	-	-
84	1247	Lueck			House Chg: Supplmtl PILT payment/acre FY 2018 & 19 only		-	-	6,900	-	-	-	-	-	-	-	-	-

Prepared by:
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Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - PROPERTY TAX REFUNDS, AIDS, & CREDITS

GENERAL FUND

$$$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

							A	B	C	D	E	F	G	H	I	J	K	L
							GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
85	586	Drazkowski			House Chg: PILT pymt reducd due to ENR/OH trust fund pymt		-	-	-	(201)	-	-	-	-	-	-	-	-
86			A19	Bakk	Modify, Payment In Lieu of Taxes (PILT-Blandin Easement)	CY 2017	-	-	-	-	6,680	1,840	-	-	-	-	-	-
87			1240	Eichorn	Modify, Payment In Lieu of Taxes (PILT) per acre 50 cent incrs	CY 2017	-	-	-	-	3,450	6,900	-	3,450	3,450	3,450	3,450	6,900
88			A10	Bakk	Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	-	-	300	300	150	150	300	150	150	300
90	786	Davids			Maximum Effort Loan Aid		-	-	6,250	6,580	-	-	2,960	3,290	6,250	3,290	3,290	6,580
91			A27	Klein	Modify, School Referendum Equalization Aid	Payable 18	-	-	-	-	30,610	63,504	-	-	-	-	-	-
92			2095	Nelson	Modify, School Debt Service Equalization Aid	Payable 18	-	-	-	-	14,180	1,580	-	28,768	28,768	3,196	-	3,196
94		Div Rpt			Repeal Mpls Library Debt Service Aid		-	-	(4,120)	(8,240)	-	-	-	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
95		Div Rpt			Repeal Lewis & Clark Jt Pwrs Bd		-	-	(3,700)	(4,800)	-	-	(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)
96					**SUBTOTAL: AIDS**		**69,000**	**118,000**	**18,118**	**13,339**	**48,390**	**20,464**	**3,341**	**43,138**	**46,479**	**5,566**	**2,370**	**7,936**
					CREDITS:													
99		Gov			Agricultural Homestead MVC- fractional hmstds		-	(290)	-	-	-	-	-	-	-	-	-	-
100		Gov			Senior Deferral, occupancy reqmt 5 yr, Nov 1 applictn		170	500	-	-	-	-	-	-	-	-	-	-
102		Gov			School Building Bond Agricultural Credit (40%)	Payable 18	34,800	99,600	-	-	-	-	-	34,900	34,900	46,100	52,800	98,900
103	603	Drazkowski			House Chg: School Building Bond Agricultural Credit (50%)		-	-	44,400	125,400	-	-	-	-	-	-	-	-
104			802	Draheim	Senate: School Bldg Bond Agricultural Credit (40%, 90/10 split)	Payable 18	-	-	-	-	34,900	98,900	-	-	-	-	-	-
105					**SUBTOTAL: CREDITS**		**34,970**	**99,810**	**44,400**	**125,400**	**34,900**	**98,900**	**-**	**34,900**	**34,900**	**46,100**	**52,800**	**98,900**
					APPROPRIATIONS:													
108		Gov			Admin Working Family Credit chg		704	856	-	-	-	-	-	-	-	-	-	-
109		Gov			Admin Child & Dependent Care Credit chg		1,172	1,346	-	-	-	-	-	-	-	-	-	-
110		Gov			Admin Expand Sales Tax for Charities		44	44	-	-	-	-	-	-	-	-	-	-
112		Gov			Admin Modernize Railroad Property Tax		466	350	-	-	-	-	-	-	-	-	-	-
113		Gov			Admin Tobacco Products Tax chg		769	745	-	-	-	-	-	-	-	-	-	-
114		Gov			SFIA modifications - DNR admin		468	462	-	-	-	-	-	-	-	-	-	-
115		Gov			Admin Buffer Compensation Payments		445	572	-	-	-	-	-	-	-	-	-	-
117	1694	Anderson S			Private Letter Ruling -elminate penalties <$150 (GF & UBIT)		-	-	10,660	42,650	-	-	-	10,371	10,371	20,742	20,742	41,484
118					Repeal Grtr MN Internship (admin)		-	-	(20)	(40)	-	-	-	(20)	(20)	(20)	(20)	(40)
119	654	Drazkowski			House Chg: Reverse referendum allow'd if property tx raised (FN)		-	-	-	(75)	-	-	-	-	-	-	-	-
120					House Chg: Lawful Gambling Tax chg, 1% to problem gambling		-	-	(40)	(43)	-	-	-	-	-	-	-	-
122					Income Tax Reciprocity Study		-	-	-	-	-	-	300	-	300	-	-	-
123			816	Koran	Senate: Taxpayer Assistance Grants	FY 2018 & FY2019	-	-	-	-	400	-	-	-	-	-	-	-
124					**SUBTOTAL: APPROPRIATIONS**		**4,068**	**4,375**	**10,600**	**42,492**	**400**	**-**	**300**	**10,351**	**10,651**	**20,722**	**20,722**	**41,444**
126					**TOTAL: REFUNDS, AIDS, CREDITS, & APPROPRIATIONS**		**113,118**	**231,185**	**123,848**	**91,351**	**80,150**	**114,854**	**3,641**	**86,739**	**90,380**	**73,278**	**77,312**	**150,590**

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2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - OTHER ITEMS

NON-GENERAL FUND CHANGES

$$$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

					A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
					GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
LINE	HF	SF	ITEM	EFFECTIVE DATE	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			LEGACY FUNDS																	
			Outdoor Heritage Fund, 33%																	
			Clean Water Fund, 33%																	
			Parks & Trails Fund, 14.25%																	
			Arts & Cultural Heritage, 19.75%																	
1	299	460	Exemption by Refund, Const. Materials, Local Gov't/Contractors	7/1/2017	-	-	-	-	-	(2,400)	-	-	-	-	-	-	-	(1,200)	(1,200)	(2,400)
2		1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	-	-	-	-	-	(300)	(340)	-	-	-	-	-	-	-
3			Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key)											-	-	-	-	(300)	(300)	(600)
4	1336		Modify Exemption, Special Fuels	7/1/2017	-	-	-	-	-	(340)	-	-	-	-	-	-	-	(170)	(170)	(340)
5	1250		Exemption, Telecommunication Equipment	7/1/2017	-	-	-	-	-	(1,700)	-	-	-	-	-	-	-			-
6		478	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	-	-	(210)	(230)	-	-	-	-	(110)	(120)	(230)
7	1592	1255	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	-	-	-	(200)	-	-	-	-	-	-	-	-
8	2328		Modify Exemption, Super Bowl, Events/Parking	Various	-	(50)	-	-	-	-	-	-	-	-	-	-	-			-
9	2340		Exemption, Modify Definition of Admissions, Suite Licenses and Stadium B	Various	-	-	-	-	-	-	-	-	-	-	-	-	-	(190)	(200)	(390)
10	924	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	-	-	-	-	-	-	-	(140)	-	-	-	-	-			-
11	301	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	-	(100)	(100)	-	-	(100)	-	(100)	(100)	-	-	-	-	(50)	(50)	(100)
12	605	426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	-	-	-	(60)	(60)	-	-	-	-			-
13	215		Exemption, Non-Profit Fundraising Events, Up to 10 Days	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	-	-	-	(10)	(10)	(20)
14	214	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	-	-	-	-	-	-	-	(50)	(60)	-	-	-	-	(30)	(30)	(60)
15	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	-	-	(27)	(29)	-	-	-	-	(14)	(15)	(29)
16	1215	1036	Exemption by Refund, City of Madelia Construction	Various	-	(10)	-	-	-	-	-	(10)	-	-	-	-	-			-
17	532	387	Exemption by Refund, City of Melrose Construction	Various	-	-	-	-	-	-	-	(10)	-	-	-	-	-			-
18	504	630	Exemption by Refund, Constr. Materials, Retail Ctr	Various	-	-	-	-	-	-	-	-	-	-	-	-	-			-
19	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena	7/1/2017	-	-	-	-	-	(4)	-	-	-	-	-	-	-	(2)	(2)	(4)
20	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	-	-	-	(40)	-	-	-	-	-	-	-			-
21	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	-	-	-			-
22	1902	1795	Modify Exemption, Non Profit Youth and Family Activity Facility	7/1/2017	-	-	-	-	-	(10)	-	-	-	-	-	-	-	(5)	(5)	(10)
23	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	-	-	-	(60)	-	-	-	-	-	-	-			-
24	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	-	-	590	1,180	-	-	-	-	PENDING	PENDING	PENDING
25	906	1051	Tobacco Products, Repeal Indexing	7/1/2017				-	-	(20)		-	-	-	-	-	-	(10)	(10)	(20)
26	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017				-	-	10		-	-	-			-	-	-	-
27	123	849	Modify Tax Rate, Premium Cigars	7/1/2017				-	-	(20)		-	-	-			-	-	-	-
28	893		Exemption by Refund, Constr. Materials for Siding Prod. Facility	Various	-	(240)	(80)	-	-	-	-	-	-	-			-			-
29	893		Modify Exemption, Charities		-	(800)	(800)	-	-	-	-	-	-	-			-			-
30	893		Modifications to Reform Sales Tax Law		-	-	-	-	-	-	-	-	-	-			-			-
31			(1) Modify Tax, Computer Installation Labor		-	300	400	-	-	-	-	-	-	-			-			-
32			(2) Modify Tax, Other Digital Products		-	60	80	-	-	-	-	-	-	-			-			-
33			(3) Modify Exemption, Burial Caskets		-	(40)	(50)	-	-	-	-	-	-	-			-			-
34			Interaction: Excise Tax on Vapor Products		-	(15)	(30)	-	-	-	-	-	-	-			-			-
35			**SUBTOTAL: LEGACY FUNDS**		**-**	**(895)**	**(580)**	**-**	**-**	**(4,724)**	**-**	**(517)**	**361**	**-**	**-**	**-**	**-**	**(2,091)**	**(2,112)**	**(4,203)**
						-														
			HIGHWAY USER TAX DISTRIBUTION FUND:																	
38	241	70	Tax Rate Reduction, Compressed Natural Gas	7/1/2017	-	(310)	(380)	-	(310)	(380)	-	(310)	(380)	-	(140)	(170)	(310)	(180)	(200)	(380)
39	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	(30)	(30)	-	(15)	(15)	(30)	(15)	(15)	(30)
40			**SUBTOTAL: HUTD FUND**		**-**	**(310)**	**(380)**	**-**	**(310)**	**(380)**	**-**	**(340)**	**(410)**	**-**	**(155)**	**(185)**	**(340)**	**(195)**	**(215)**	**(410)**
			STATE AIRPORTS FUND:																	
43	1352	1280	Expansion of Refund to Aerial Applicators	7/1/2017	-	-	-	-	-	-	-	(420)	(440)	-	(200)	(220)	(420)	(220)	(220)	(440)
44	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	10	10	-	5	5	10	5	5	10
45			**SUBTOTAL: STATE AIRPORTS FUND**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(410)**	**(430)**	**-**	**(195)**	**(215)**	**(410)**	**(215)**	**(215)**	**(430)**
			SPECIAL REVENUE FUND:																	
48	2252		Fire Safety Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
49	2252		Volunteer Fire Assistance Grant Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
50	1694		Private Letter Ruling Fee		-	-	-	-	-	-	-	-	-	-	225	225	450	225	225	450
51	893		Convert 2.0% Net Proceeds Tax to 2.75% Gross Proceeds Tax, Mining		-	-	22,600	-	-	-	-	-	-	-	-	-	-	-	-	-
52	893		Distribution of 2.75% Gross Receipts Tax on Mining		-	-	(6,100)	-	-	-	-	-	-	-	-	-	-	-	-	-

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2017 OMNIBUS TAX BILL HF4 CONFERENCE AGREEMENT - OTHER ITEMS

NON-GENERAL FUND CHANGES

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					A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
					GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
LINE	HF	SF	ITEM	EFFECTIVE DATE	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
53			**SUBTOTAL: SPECIAL REVENUE FUND**		**-**	**-**	**16,500**	**-**	**255**	**354**	**-**	**-**	**-**	**-**	**310**	**395**	**705**	**399**	**405**	**804**
			ENVIRONMENTAL FUND:																	
56	893		Modify Tax Rate, Solid Waste Taxes	7/1/2017	-	620	690	-	-	-	-	-	-	-			-			-
57			**SUBTOTAL: ENVIRONMENTAL FUND**		**-**	**620**	**690**	**-**	**-**	**-**	**-**	**-**	**-**	**-**			**-**			**-**
			TACONITE MUNICIPAL AID ACCOUNT:																	
60	1325		Taconite Municipal Aid guarantee modified		-	-	-	-	(1,164)	(1,332)	-	-	-	-	-	(1,164)	(1,164)	(808)	(524)	(1,332)
61	1325		Funds from DJ Johnson & Tac Environmental Protection Fund		-	-	-	-	1,164	1,332	-	-	-	-	-	1,164	1,164	808	524	1,332
62			**SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			TACONITE ECONOMIC DEVELOPMENT FUND:																	
65			Distribution Increase, Taconite Production Taxes	DFE	-	-	-	-	-	-	8,400	-	-	8,400	-	-	-	-	-	-
66			**SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND**		**-**	**-**	**-**	**-**	**-**	**-**	**8,400**	**-**	**-**	**8,400**	**-**	**-**	**-**	**-**	**-**	**-**
			TACONITE ENVIRONMENTAL PROTECTION FUND:																	
69			Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	-	-	-	(5,600)	-	-	(5,600)	-	-	-	-	-	-
70			Payment Forgiveness, City of Cook	DFE	-	-	-	-	-	-	(88)	-	-	(88)	-	-	-	-	-	-
71	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(592)	(736)	-	-	-	-	-	(592)	(592)	(430)	(306)	(736)
72			**SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND**		-	**-**	**-**	**-**	**(592)**	**(736)**	**(5,688)**	**-**	**-**	**(5,688)**	**-**	**(592)**	**(592)**	**(430)**	**(306)**	**(736)**
			DOUGLAS J. JOHNSON ECONOMIC FUND:																	
75			Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	-	-	-	(2,800)	-	-	(2,800)	-	-	-	-	-	-
76	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(572)	(596)	-	-		-	-	(572)	(572)	(378)	(218)	(596)
77			**SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND**		**-**	**-**	**-**	**-**	**(572)**	**(596)**	**(2,800)**	**-**	**-**	**(2,800)**	**-**	**(572)**	**(572)**	**(378)**	**(218)**	**(596)**
			IRON RANGE RESOURCES AND REHABILITATION BOARD																	
80			Appropriation Cancellation to MN Minerals 21st Century Fund (Segetis)	DFE	-	-	-	-	-	-	(7,100)	-	-	(7,100)	-	-	-	-	-	-
81			**SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD**		**-**	**-**	**-**	**-**	**-**	**-**	**(7,100)**	**-**	**-**	**(7,100)**	**-**	**-**	**-**	**-**	**-**	**-**
			MINNESOTA MINERALS 21st CENTURY FUND																	
84			Revenue from Appropriation Cancellation	DFE	-	-	-	-	-	-	7,100	-	-	7,100	-	-	-	-	-	-
85			**SUBTOTAL: MINNESOTA MINERALS 21st CENTURY FUND**		**-**	**-**	**-**	**-**	**-**	**-**	**7,100**	**-**	**-**	**7,100**	**-**	**-**	**-**	**-**	**-**	**-**
			HEALTHCARE ACCESS FUND:																	
88		554	Supplemental Medical Assistance Payments	7/1/2016	-	-	-	-	-	-	-	(5,100)	(1,100)	-			-			-
89	1694		Private Letter Ruling, MN Care Penalty Elimination	1/1/2019	-	-	-	-	(59)	(236)	-	-	-	-	-	(59)	(59)	(118)	(118)	(236)
90	893		Extend 2% Tax on Gross Receipts of Health Care Providers	1/1/2020	-	-	987,000	-	-	-	-	-	-	-			-			-
91			**SUBTOTAL: HEALTHCARE ACCESS FUND**		**-**	**-**	**987,000**	**-**	**(59)**	**(236)**	**-**	**(5,100)**	**(1,100)**	**-**	-	(59)	**(59)**	**(118)**	**(118)**	**(236)**
			PILT TRUST FUND																	
94	586		Deposits into county joint trust fund		**-**	-	-	**-**	(2,900)	(5,800)	-	-	-	**-**	-		-			-
95	586		Annual payment distributions to counties		**-**	-	-	**-**	96	478	-	-	-	**-**	-		-			-
96			**SUBTOTAL: PILT TRUST FUND**		**-**	**-**	**-**	**-**	**(2,804)**	**(5,322)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			OUTDOOR HERITAGE FUND TRUST FUND																	
99	586		Distribution to counties		**-**	-	-	**-**	2,200	4,400	-	-	-	**-**	-		-			-
			ENVIRONMENT AND NATURAL RESOURCES FUND TRUST FUND																	
102	586		Distribution to counties		**-**	-	-	**-**	700	1,400	-	-	-	**-**	-		-			-
104			**TOTAL: NON-GENERAL FUND CHANGES**		**-**	**(585)**	**1,003,230**	**-**	**(1,182)**	**(5,840)**	**(88)**	**(6,367)**	**(1,579)**	**(88)**	**(40)**	**(1,228)**	**(1,268)**	**(3,028)**	**(2,779)**	**(5,807)**

Prepared by:
Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

GENERAL FUND

$$$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

		A	B	C	D	E	F	G	H	I	J	K	L
		GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
LINE	ITEM	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	INDIVIDUAL INCOME TAX INTERACTIONS												
1	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
2	Indian Child Welfare (ICWA) Aid to Counties	130	260	130	260	30	60	-	30	30	30	30	60
3	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	70	140	-	70	70	70	70	140
4	School Referendum Equalization Aid	-	-	-	-	1,320	2,450	-	-	-	-	-	-
5	School Debt Service Equalization Aid	550	(220)	-	-	590	-		1,180	1,180	-	-	-
6	School Building Bond Agricultural Credit, 40%	1,080	2,480	-	-	1,360	3,010		1,360	1,360	1,470	1,540	3,010
7	School Building Bond Agricultural Credit, 50%	-	-	1,730	3,880	-	-	-	-	-	-	-	-
8	Cities/Counties Historical Society Use of Levy Proceeds	-	-	-	-	(10)	(20)			-			-
9	Statewide Property Tax Modifications	-	-	-	-	1,650	5,070	-	2,240	2,240	2,800	3,450	6,250
10	Maximum Effort Loan	-	-	60	120	-	-	-	60	60	60	60	120
11	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	(120)	(1,280)	-	-	-	(120)	(120)	(580)	(700)	(1,280)
12	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs C	-	-	50	-	-	-	-	-	-			-
13	Electric Generation Facility Exemption (Owatonna)	-	-	-	(20)	-	-	-	-	-	(10)	(10)	(20)
14	Repeal Minneapolis Library Aid	-	-	-	(140)	-	-	-	-	-	(70)	(70)	(140)
15	Railroad Provisions	-	(130)	-	-	-	-			-			-
16	Ag Land Credit Modifications	-	(10)	-	-	-	-			-			-
17	LGA Increase	260	520	-	-	-	-			-			-
18	CPA Increase	130	260	-	-	-	-			-			-
19	Biennial notice+ referendum if muny raise fees			unknown	unknown								
20	**SUBTOTAL: INDIVIDUAL INCOME TAXES INTERACTIONS**	**2,150**	**3,160**	**1,850**	**2,820**	**5,010**	**10,710**	**-**	**4,820**	**4,820**	**3,770**	**4,370**	**8,140**
	CORPORATE FRANCHISE TAX INTERACTIONS												
23	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
24	Indian Child Welfare (ICWA) Aid to Counties	60	120	60	120	-	-			-			-
25	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	-	-			-			-
26	Debt Service Equalization Aid	-	-	-	-	-	-			-			-
27	School Building Bond Agricultural Credit, 40%	270	560	-	-	-	-			-			-
28	School Building Bond Agricultural Credit, 50%	-	-	-	-	-	-			-			-
29	Statewide Property Tax Modifications	-	-	-	-	-	-			-			-
30	Maximum Effort Loan	-	-	-	-	-	-			-			-
31	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	-	-	-	-			-			-
32	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs C	-	-	-	-	-	-			-			-
33	Electric Generation Facility Exemption (Owatonna)	-	-	-	-	-	-			-			-
34	Repeal Minneapolis Library Aid	-	-	-	-	-	-			-			-
35	School Debt Service Equalization	240	(100)	-	-	-	-			-			-
36	Railroad Provisions	-	(1,190)	-	-	-	-			-			-
37	Ag Land Credit Modifications	-	-	-	-	-	-			-			-
38	LGA Increase	120	240	-	-	-	-			-			-
39	CPA Increase	60	120	-	-	-	-			-			-

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APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

GENERAL FUND

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TAX POLICY:

		A	B	C	D	E	F	G	H	I	J	K	L
		GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
LINE	ITEM	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
40	Biennial notice+ referendum if muny raise fees			unknown	unknown								
41	**SUBTOTAL: CORPORATE FRANCHISE TAXES INTERACTIONS**	**750**	**(250)**	**60**	**120**	**(Negligible)**	**(Negligible)**	**0**	**(Negligible)**	**(Negligible)**	**(Negligible)**	**(Negligible)**	**(Negligible)**
	STATE GENERAL LEVY INTERACTIONS												
44	Overvalued Property - Tax Refund	-	-	**(negligible)**	**(negligible)**	-	-	-	-	-	-	-	-
45	**SUBTOTAL: STATE GENERAL LEVY INTERACTIONS**			**(negligible)**	**(negligible)**			-	**-**	**-**	**-**	**-**	**-**

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Jay Willms, Senate Fiscal
Cynthia Templin, House Fiscal
Katherine Schill, House Fiscal

APPENDIX B: NON-FISCAL ITEMS

MISC.

	Type	HF	Author	SF	Author	Item	Effective Date
1	Property Tax			1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE
2	Property Tax	1085	Lueck			Property Tax Assessor Accreditation Waiver repealed	DFE
3	Property Tax			764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18
4	Property Tax	1537	Swedzinski	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18
5	Property Tax	1055	Heintzeman			Property tax due dates and penalties modified	Payable 18
6	Property Tax	1263	Rarick			County levy authority chgd; levy treated as special taxing district levies	Certif in 2017
7	Property Tax	1059	Howe			Disabled veterans homestead exclusion annual application req eliminated	Payable 18
8	Property Tax	1379	Anderson P			Tax forfeited lands provisions for counties - technical conforming chgs	various
9	Property Tax	1556	Anderson P			Land transfer or division restriction - county review of split properties	DFE
10	Property Tax	2114	Whelan			Property tax reform working group	DFE
11	Property Tax	163	Drazkowski			Rural vacant land tax due date modified	Pay 18/ 2b Pay 19
12	Property Tax	1968	Ecklund			Prev distributed taconite tax proceeds reinst'd (IRRRB Hwy 1 Corridor)	retro 5.22.16
13	Property Tax	957	Drazkowski			Fees related to local government "permitted use" prohibited	8.1.2017
14	Property Tax	465	Drazkowski			RR project expenditures/other powers restricted (ZIP Rail), insurance req'd	DFE
15	Property Tax	1512	Davids	813	Rosen	Local government aid (LGA) city need formulas transition modification.	Payable 18
16	Property Tax					Renter's Credit study - % rent constituting property taxes selected areas	DFE
17	Public Finance	1263	Davids			Authority to issue capital notes, certificates indebtedness, GO bonds, other chgs	DFE
18	Mortgage Tax	1741	Loonan	1526	Mathews	Counties multiple county mortgage tax payments forwarding to the commissioner	7/1/2017
19	Wind Energy	527	Hamilton	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE
20	Income Tax			538	Miller	Income Tax Reciprocity Benchmarks Study	DFE
21	Income Tax			258	Rest	Free electronic filing for Individual income tax returns report requirement	DFE
22	Income Tax	2305	Garofalo			Distribution of federal taxes paid included in Tax Incidence Study	2019 Study
23	Sales Tax					Report on taxation of stadium suites	DFE
24	Other Tax Rev					Taylors Falls Border City Zone authorization and $50K earmark	7/1/2017
25	Other					State-assessed personal property - Pipeline review (State Govt bill)	DFE

TIF

	Type	HF	Author	SF	Author	Item	Effective Date
30	TIF	556	Davids	477	Rest	General Law Modification	DFE
31	TIF	999	Whelan	452	Abeler	Anoka 5-year Rule Extension	Local Approval
32	TIF	1637	Pinto	1342	Cohen	St. Paul TIF ; Ford Redevelopment extension to 12.31.20, one district only	7/1/2017
33	TIF			2566	Eken	Moorhead TIF 5-year Extension	Local Approval
34	TIF			1896	Schoen	Washington County/City of Newport TIF Authorization	Local Approval
35	TIF	781	Rosenthal	1001	Franzen	Edina TIF; time extension to file approval of 2014 special law	Local Approval
36	TIF	1064	Petersom	757	Hall	Burnsville TIF Modification	Local Approval
37	TIF	973	Youakim	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval
38	TIF	732	Smith	446	Limmer	Maple Grove TIF district special rule modified	Local Approval
39	TIF	391	Uglem	307	Newton	Coon Rapids TIF Duration Extension	Local Approval
40	TIF	619	Jurgens	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval
41	TIF	1988	Olson	1397	Simonson	Duluth Seaway Port Authority special TIF Modification	Local Approval
42	TIF	709	Slocum	553	Torres-Ray	Richfield Duration Extension (Cedar Ave)	Local Approval
43	TIF	1562	Wagenius	1413	Torres-Ray	Richfield 5-year Rule Extension (Lyndale Gardens)	Local Approval
44	TIF	2247	Hansen			South St. Paul, special TIF authority	Local Approval
45	TIF	2231	Franke			Newport TIF (Washington County)	Local Approval
46	TIF	1584	Quam			Rochester; TIF increment use modified	Local Approval
47	TIF	1178	Anderson P			Workforce housing projects for econ dev TIF (link w/HFA Hsg Challenge)	Local Approval
48	TIF	530	Hertaus			Wayzata TIF District 3 5-year rule extended	Local Approval

SALES

	Type	HF	Author	SF	Author	Item	Effective Date
52	Local Option	1504	Nash			Local governments prohibited to impose tax/fee on paper/plastic bags	Local Compliance
53	Local Option	153	Murphy, M	225	Bakk	Hermantown local sales and use tax revenue uses modified (Wellness Cntr)	Local Compliance
54	Local Option	154	Murphy, M	228	Bakk	Proctor LOST: add'l 0.5% sales/use authorized, local appv'l (zip code issue)	Local Compliance
55	Local Option	659	Torkelson	548	Dahms	New Ulm Local excise and sales and use tax extension and revenue use modification	Local Compliance
56	Local Option	1469	Torkelson	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance
57	Local Option	172	Lien	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance
58	Local Option			521	Frentz	N. Mankato local food and beverage tax authorization	Local Compliance
59	Local Option	783	Johnson, C	680	Frentz	Mankato local sales and use taxes extension authorization	Local Compliance
60	Local Option	783	Johnson, C	680	Frentz	N Mankato local sales and use taxes extension authorization	Local Compliance
61	Local Option	554	Nornes	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance
62	Local Option	1367	Kiel	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance
63	Local Option			951	Kent	Woodbury local lodging tax use authorization	Local Compliance
64	Local Option	537	Baker	496	Lang	Spicer special projects local sales and use tax authorization	Local Compliance
65	Local Option	536	Baker	499	Lang	New London local sales and use tax imposition authorization	Local Compliance
66	Local Option	191	Sundin	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance
67	Local Option			2053	Osmek	Excelsior Local Sales and Use Tax authorization	Local Compliance
68	Local Option	738	Gunther	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance
69	Local Option	311	Olson	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorization	Local Compliance
70	Local Option			253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance
71	Local Option	933	Hamilton			Windom; Sales and Use (2015 OTB)	Local Compliance
72	Local Option	533	Lueck			Garrison, Kathio, West Mille Lacs Lake Sanitary district authorzd to do LOST	Local Compliance
73	Local Option	242	Bliss			Walker; local sales and use tax (2015 uses)	Local Compliance
74	Local Option	446	Bennett			Albert Lea; Local sales tax authority modified to fund regional watershed	Local Compliance
75	Local Option			1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance