# **SUMMARY: OMNIBUS TAX BILL** (HF4-1UE, As Passed by Senate Floor)

## **ALL FUNDS**

\$\$\$ 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 A В

LINE	ITEM	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	GENERAL FUND SUMMARY:								
1	GENERAL FUND TAX POLICY CHANGES	0	0	(345,700)	(479,880)	(825,580)	(482,550)	(518,180)	(1,000,730)
2	GENERAL FUND PROPERTY TAX REFUNDS, AIDS, & CREDITS	0	0	8,110	72,620	80,730	55,910	59,490	115,400
3	SUBTOTAL: GENERAL FUND IMPACT	0	0	(353,810)	(552,500)	(906,310)	(538,460)	(577,670)	(1,116,130)
	NON-GENERAL FUND SUMMARY:								
6	LEGACY FUNDS	0	0	(568)	51	(517)	186	175	361
7	HIGHWAY USER TAX DISTRIBUTION FUND	0	0	(155)	(185)	(340)	(195)	(215)	(410)
8	STATE AIRPORTS FUND	0	0	(195)	(215)	(410)	(215)	(215)	(430)
9	TACONITE ECONOMIC DEVELOPMENT FUND	8,400	8,400	0	0	0	0	0	0
10	TACONITE ENVIRONMENTAL PROTECTION FUND	(5,600)	(5,600)	0	0	0	0	0	0
11	DOUGLAS J. JOHNSON ECONOMIC FUND	(2,800)	(2,800)	0	0	0	0	0	0
12	IRON RANGE RESOURCES AND REHABILITION BOARD	(7,100)	(7,100)	0	0	0	0	0	0
13	MINNESOTA MINERALS 21 <sup>ST</sup> CENTURY FUND	7,100	7,100	0	0	0	0	0	0
14	HEALTHCARE ACCESS FUND	0	0	(3,000)	(2,100)	(5,100)	(1,100)	0	(1,100)
15	SUBTOTAL: NON-GENERAL FUND IMPACT	0	0	(3,918)	(2,449)	(6,367)	(1,324)	(255)	(1,579)

# **TAX POLICY**

#### **GENERAL FUND CHANGES**

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

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LINE	AUTHOR	SF#	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			TAX POLICY:							
			TAX I GLICI.							
			INDIVIDUAL INCOME TAXES							
1	Chamberlain	2015	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	(202,200)	(190,800)	(393,000)	(197,600)	(204,800)	(402,400)
1	Senjem/Rest		Social Security Income Subtraction	TY 2017	(36,500)	(38,400)	(74,900)	(40,100)	(41,900)	(82,000)
2	Lang	540	Section 179 Expensing (Federal Conformity)	TY 2018	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)
3	Miller	941	Non-Refundable Credit, Student Loan Payments (Max. Credit \$700)	TY 2017 & TY 2018	(30,100)	(31,100)	(61,200)	-	-	-
4	Chamberlain	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)
5	Nelson	913	Modify Credit, R&D Alternative Simplified Calculation Option	TY 2018	-	(7,200)	(7,200)	(7,500)	(7,700)	(15,200)
6	Miller	538	Reciprocity Agreement, MN-WI	TY 2018	(3,000)	(3,000)	(6,000)	(3,000)	(3,000)	(6,000)
7	Bakk	646	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)
8	Goggin	785	Non-Refundable Credit, Workforce Housing (total includes corporate franchise tax)	TY 2018 Only	-	(2,500)	(2,500)	-	-	-
9	Housley	888	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	(700)	(800)	(1,500)	(800)	(800)	(1,600)
10	Jasinski	763	Modify Greater MN Internship Credit	TY 2017	(400)	(400)	(800)	(400)	(400)	(800)
11	Pratt	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	(40)	(40)	(160)	(180)	(340)
12	Chamberlain	256	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	(200)	(400)	(600)
13	Rest	458	Modify Definition, Domicile Determination	TY 2017	Undetermined	Undetermined	-	Undetermined	Undetermined	-
14			Interaction: Cities/Counties Historical Society Use of Levy Proceeds		-	(10)	(10)	(10)	(10)	(20)
15			Interaction: Carlton County Recreation Tax Authorization		-	(Negligible)	-	(Negligible)	(Negligible)	-
16			Interaction: ICWA Aid to Counties		-	30	30	30	30	60
17			Interaction: Payment in Lieu of Taxes (PILT) Modification		-	70	70	70	70	140
18			Interaction: Debt Service Equalization Aid		-	590	590	-	-	-
19			Interaction: School Building Bond Agricultural Credit		-	1,360	1,360	1,470	1,540	3,010
20			Interaction: Statewide Property Tax Modifications		-	1,650	1,650	2,210	2,860	5,070
21			SUBTOTAL: INDIVIDUAL INCOME TAXES		(289,900)	(344,150)	(634,050)	(310,790)	(310,390)	(621,180)
			CORPORATE FRANCHISE TAXES							
24	lo	540	Section 179 Expensing (Federal Conformity)	TY 2018	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)
24	Lang		Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	(2,900)	(18,300)	(12,600)	(13,200)	(9,700)	(19,400)
25	Chamberlain	256	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	(2,400)	(8,000)	(12,600)	(8,200)	(9,600)	(17,800)
26	Nelson	913	SUBTOTAL: CORPORATE FRANCHISE TAXES	11 2010	(11,100)	(36,200)	(47,300)	(33,100)	(31,000)	(64,100)
27			SOBIOTAL. CONFORMIE FRANCHISE TAXES		(11,100)	(30,200)	(47,300)	(33,100)	(31,000)	(04,100)

Jay Willms jay.willms@senate.mn SCRFA

4/4/2017 3:45 pm

# **TAX POLICY**

#### **GENERAL FUND CHANGES**

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

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LINE	AUTHOR	SF#	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			SALES & USE TAXES							
30	Johnson	1884	Exemption by Refund, DigiKey, 10 years, Up to \$5m annual, \$40m total	7/1/2017	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)
31	Anderson	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	(2,400)	(2,800)	(5,200)	(2,900)	(3,000)	(5,900)
32	Limmer	1075	Exemption, Sales from Vending Machines	7/1/2017	(1,700)	(1,900)	(3,600)	(2,000)	(2,000)	(4,000)
33	Senjem	A8	Exemption, St. Paul Soccer Stadium	DFE	(1,300)	(2,000)	(3,300)	-	-	-
34	Anderson	1439	Exemption by Refund, City of Plymouth Construction Materials	Retro 1/1/2015	(1,650)	(710)	(2,360)	-	-	-
35	Nelson	113	Exemption, MN State High School League (MSHSL)	7/1/2017	(820)	(840)	(1,660)	(860)	(880)	(1,740)
36	Jensen	426	Exemption, Non-Profit Fundraising Events	7/1/2017	(540)	(560)	(1,100)	(580)	(600)	(1,180)
37	Kiffmeyer	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	(400)	(450)	(850)	(470)	(480)	(950)
38	Housley	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	(220)	(250)	(470)	(250)	(250)	(500)
39	Rosen	1036	Exemption by Refund, City of Madelia Construction	Various	(170)	-	(170)	-	-	-
40	Westrom	387	Exemption by Refund, City of Melrose Construction	Various	(100)	(50)	(150)	-	-	-
41	Rest	1164	Collection and Remittance Requirements for Marketplace Providers	Various	-	10,000	10,000	10,000	10,000	20,000
42			SUBTOTAL: SALES & USE TAXES		(14,300)	(4,560)	(18,860)	(2,060)	(2,210)	(4,270)
			ESTATE TAXES							
45	Miller	354	Federal Conformity, Phased-In, Full Conformity in FY23	1/1/2018	-	(29,600)	(29,600)	(50,900)	(65,300)	(116,200)
46	Chamberlain	726	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(50)	(50)	(100)	(50)	(50)	(100)
47			SUBTOTAL: ESTATE TAXES		(50)	(29,650)	(29,700)	(50,950)	(65,350)	(116,300)
			STATEWIDE PROPERTY TAXES							
50	Nelson		Exempt first \$100,000 C/I Value	Payable 18	(30,260)	(55,020)	(85,280)	(55,020)	(55,020)	(110,040)
51	Nelson	461	Levy Freeze	Payable 18	-	(10,190)	(10,190)	(30,510)	(54,080)	(84,590)
52	Lourey	647	Exemption: Tribal-Owned Duluth Clinic	Payable 17	(10)	-	(10)	-	-	-
53			SUBTOTAL: STATEWIDE PROPERTY TAXES		(30,270)	(65,210)	(95,480)	(85,530)	(109,100)	(194,630)
			ALCOHOLIC BEVERAGES TAXES							
56	Ingebrigtsen	866	Credit, Excise Tax on Wine and Cider, Small Wineries	7/1/2017	(80)	(110)	(190)	(120)	(130)	(250)
57			SUBTOTAL: ALCOHOLIC BEVERAGE TAXES		(80)	(110)	(190)	(120)	(130)	(250)
59			TOTAL: REVENUE CHANGES		(345,700)	(479,880)	(825,580)	(482,550)	(518,180)	(1,000,730)

## PROPERTY TAX REFUNDS, AIDS, & CREDITS

**GENERAL FUND** 

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase В C D Ε G **AUTHOR** FILE# **ITEM EFFECTIVE DATE** FY 2018 FY 2019 FY 2018-19 FY 2020 FY 2021 FY 2020-21 **PROPERTY TAX REFUNDS:** 50 50 70 100 170 Chamberlain 820 Interaction: Manufactured Home Parks Class Rate Modification Payable 18 1 20 20 20 Payable 17 20 40 2 Interaction: Tribal-Owned Duluth Clinic Lourey Payable 18 10 10 10 10 20 Cities/Counties Historical Society Use of Levy Proceeds 3 Bakk A4 Interaction: School Building Bond Agricultural Credit Payable 18 220 450 670 Eichorn 1240 Interaction: St. Paul Soccer Stadium DFE 110 110 5 Senjem Α8 SFIA Paved Trails Negligible Payable 17 Negligible Negligible Negligible 6 Bakk A18 Interaction: Apprenticeship Training Facilities 7/1/2017 Negligible Negligible 7 Nelson 774 1368 Interaction: Local Conservation Program Classification Payable 19 Negligible Negligible Negligible 8 Pratt Interaction: Manufactured Homes Assessment Modification 7/1/2017 Negligible Negligible 9 Mathews 1017 Payable 17 Negligible 10 Lourey Interaction: Carlton County Recreation Tax Authorization Negligible Negligible Interaction: Exclusion, Disabled Veterans, Surviving spouses (70% disability) Payable 18 (30)(110)(140)11 Wiger 205 12 84 Interaction: Exclusion, Disabled Veterans, Surviving spouses benefit Payable 18 (40)(40)(70)(100)(170)Lang 13 Interaction: ICWA Aid to Counties Payable 18 (40)(40)(40)(40)(80)503 Eichorn Interaction: Payment in Lieu of Taxes (PILT) Modification CY 2017 (90)(90)(90)(90)(180)14 Eichorn 1240 (Negligible) 15 Interaction: Modify, Payment In Lieu of Taxes (PILT-Vermillion) CY 2017 (Negligible) (Negligible) Bakk A10 Interaction: Exclusion, Disabled Veterans, Surviving Spouses (100% disability) (300)(300)(280)(260)(540)16 Lang 84 Payable 18 Interaction: School Debt Service Equalization Aid Payable 18 (790)(790)17 2095 Nelson SUBTOTAL: REFUNDS (1,180)(1,180)(190)90 (100)18 AIDS: Modify, School Referendum Equalization Aid 28,830 28,830 30,730 28,910 21 Klein Payable 18 59,640 Modify, School Debt Service Equalization Aid 14,180 14,180 1,580 1,580 22 2095 Payable 18 Nelson 12,000 12,000 23 Weber 476 Modify, City Local Government Aid (LGA) Payable 18 Modify, Payment In Lieu of Taxes (PILT-Blandin Easement) CY 2017 5,760 920 6,680 920 920 1,840 24 A19 Bakk 25 479 Modify, County Program Aid (CPA) Payable 18 6,000 6,000 Miller Modify, Payment In Lieu of Taxes (PILT) CY 2017 3,450 3,450 3,450 3,450 6,900 26 Eichorn 1240 ICWA Aid to Counties Payable 18 2,000 2,000 2,000 2,000 4,000 27 503 Eichorn Modify, LGA Newly Incorporated City Base Year Formula Aid Authorization 468 582 468 28 Bakk Payable 17 CY 2017 150 150 150 300 Modify, Payment In Lieu of Taxes (PILT-Vermillion) 150 300 29 Bakk A10

# PROPERTY TAX REFUNDS, AIDS, & CREDITS

## **GENERAL FUND**

\$\$\$ in t	nousands   BOLD ir	ndicates rov	vs included in total   Positive change indicates expenditure increase	Α	В	C	D	E	F	G
LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
30	Weber	492	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	102	-	102	-	-	-
31	Johnson	600	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	37	-	37	-	-	-
32	Klein/Nelson	A61	Modify, City Local Government Aid (LGA) Reduction to Minneapolis	Payable 18	-	(28,830)	(28,830)	(28,830)	(28,830)	(57,660)
33			SUBTOTAL: AIDS		6,517	38,700	45,217	10,000	6,600	16,600
			CREDITS:							
36	Draheim	802	School Building Bond Agricultural Credit	Payable 18	-	34,900	34,900	46,100	52,800	98,900
37	Osmek	104	Ag Preserves Early Termination; Wireless Installations	Various	-	(Negligible)	-	(Negligible)	(10)	(10)
38			SUBTOTAL: CREDITS		-	34,900	34,900	46,100	52,800	98,900
			APPROPRIATIONS:							
41	Westrom	387	City of Melrose Fire Recovery Grants	FY 2018	1,393	-	1,393	-	-	-
42	Koran	816	Taxpayer Assistance Grants	FY 2018 & FY2019	200	200	400	-	-	-
43			SUBTOTAL: CREDITS		1,593	200	1,793	-	-	-
45			TOTAL: REFUNDS, AIDS, & CREDITS		8,110	72,620	80,730	55,910	59,490	115,400

## **OTHER ITEMS**

#### NON-GENERAL FUND CHANGES

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

Marketon   12-98   Record   12-99   Re	LINE	AUTHOR	FILE #	ITEM	A EFFECTIVE DATE	<i>B</i> FY 2017	C FY 2016-17	<i>D</i> FY 2018	<i>E</i> FY 2019	<i>F</i> FY 2018-19	<i>G</i> FY 2020	<i>H</i> FY 2021	/ FY 2020-21
Anderson   1279   Anderson   1279   Everyption, Special Position for Off-Highlyson Business Use   77,1/2017   0   0   0   0,400   0,	LINE	AUTHOR	FILE #	11 EIVI	EFFECTIVE DATE	F1 2017	F1 2010-17	F1 2018	F1 2019	F1 2018-19	F1 2020	F1 2021	F1 2020-21
Anderson   1239   Semption, Spread Fund Used for Off-Highway Business Use   77,72037   0   0   0,400   0,600   0,000   0,100   0,200   0,100   0,200   0,100   0,200   0,100   0,200				LEGACY FUNDS:									
House	1	Anderson	1259		7/1/2017	0	0	(140)	(160)	(300)	(170)	(170)	(340)
3   Serjem   1255   Exemption, St. Paul Soccer Stadium   DPE   0   0   (1.00)   (1.00)   (2.00)   -   -					7/1/2017	0	0	(100)			(110)		(230)
Anderson		,		<u> </u>	DFE	0	0			(200)	-	-	-
Bersen	4	_	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	0	0			(140)	-	-	-
7	5	Nelson	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	0	0	(50)	(50)	(100)	(50)	(50)	(100)
Rosen   Housley   478   Exemption, Sales of Digital Products from Jukeboxes   7/1/2017   0   0   (13)   (14)   (27)   (14)   (15)	6	Jensen	426	Exemption, Non-Profit Fundraising Events	7/1/2017	0	0	(30)	(30)	(60)	(30)	(30)	(60)
9   Rosen   1036   Exemption by Refund, City of Madelia Construction   Various   0   0   (10)   - (10)   -   -	7	Kiffmeyer	410	Exemption, Precious Metal Bullion and Bullion Coin	7/1/2017	0	0	(20)	(30)	(50)	(30)	(30)	(60)
10   Westrom   1480   Chamberlain   1480   Collection and Remittance Requirements for Marketplace Providers   Various   0   0   0   0   0   0   590	8	Housley	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	0	0	(13)	(14)	(27)	(14)	(15)	(29)
11   Chamberlain   1480   Collection and Remittance Requirements for Marketplace Providers   Various   O   O   C568   S1   (S17)   186   175	9	Rosen	1036	Exemption by Refund, City of Madelia Construction	Various	0	0	(10)	-	(10)	-	-	-
SUBTOTAL: LEGACY FUNDS   0   0   (568)   51   (517)   186   175	10	Westrom	387	Exemption by Refund, City of Melrose Construction	Various	0	0	(5)	(5)	(10)	-	-	-
HIGHWAY USER TAX DISTRIBUTION FUND:   Compressed Natural Gas Excise Tax Rate reduction   7/1/2017   0   0   (140)   (170)   (310)   (180)   (200)	11	Chamberlain	1480	Collection and Remittance Requirements for Marketplace Providers	Various	0	0	-	590	590	590	590	1,180
15	12			SUBTOTAL: LEGACY FUNDS		0	0	(568)	51	(517)	186	175	361
15													
1280   Aviation Fuels Excise Tax on Gasoline Used for Aviation   7/L/2017   0   0   (15)   (15)   (30)   (15)		_	70	·	7/1/2017	0	0	(1.40)	(170)	(210)	(100)	(200)	(200)
SUBTOTAL: HUTD FUND   STATE AIRPORTS FUND:   Expansion of Refund to Aerial Applicators   7/1/2017   0   0   (200)   (200)   (420)   (220)			-	l '	, ,	0	0	• •					(380)
20		Jensen	1280		//1/2017								(30) <b>(410)</b>
20	1/			SUBTUTAL: HUTD FUND		١	٥	(155)	(165)	(340)	(195)	(213)	(410)
20				STATE AIRPORTS FUND:									
SUBTOTAL: STATE AIRPORTS FUND   0   0   (195)   (215)   (410)   (215)   (215)	20	Jensen	1280		7/1/2017	0	0	(200)	(220)	(420)	(220)	(220)	(440)
Chamberlain Chambe	21	Jensen	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	0	0	5	5	10	5	5	10
Distribution Increase, Taconite Production Taxes   DFE   8,400   8,400   -   -   -   -   -   -   -	22			SUBTOTAL: STATE AIRPORTS FUND		0	0	(195)	(215)	(410)	(215)	(215)	(430)
Distribution Increase, Taconite Production Taxes   DFE   8,400   8,400   -   -   -   -   -   -   -													
SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND   8,400   8,400   -   -   -   -   -   -   -					DEE	0.400	0.400						
29 Chamberlain 30 Chamberlain Chamberlain Distribution Decrease, Taconite Production Taxes DFE (5,600) (5,600)		Chamberlain		·	DFE			-	-	-	-	-	-
Chamberlain   Distribution Decrease, Taconite Production Taxes   DFE   (5,600)   (5,600)   -   -   -   -   -   -   -   -   -	26			SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND		8,400	8,400	-	-	-	-	-	-
Chamberlain   Distribution Decrease, Taconite Production Taxes   DFE   (5,600)   (5,600)   -   -   -   -   -   -   -   -   -				TACONITE ENVIRONMENTAL PROTECTION FUND:									
DOUGLAS J. JOHNSON ECONOMIC FUND:  Distribution Decrease, Taconite Production Taxes  DFE (2,800) (2,800)	29	Chamberlain			DFE	(5,600)	(5,600)	-	-	-	-	-	-
The stribution Decrease, Taconite Production Taxes DFE (2,800) (2,800)	30			SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND		(5,600)	(5,600)	-	-	-	-	-	-
The stribution Decrease, Taconite Production Taxes DFE (2,800) (2,800)													
		, ,			555	(2.000)	(2.000)						
34		Chamberlain		·	DFE			-	-	-	-	-	-
	34			SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND		(2,800)	(2,800)	-	-	-	-	-	-

## **OTHER ITEMS**

#### NON-GENERAL FUND CHANGES

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

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LINE	AUTHOR	FILE #	ITEM	EFFECTIVE DATE	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			IRON RANGE RESOURCES AND REHABILITATION BOARD									
37	Bakk		Appropriation Cancellation to Minnesota Minerals 21 <sup>st</sup> Century Fund	DFE	(7,100)	(7,100)	-	-	-	-	-	-
38			SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD		(7,100)	(7,100)	-		-	-	-	-
			MINNESOTA MINERALS 21 <sup>st</sup> CENTURY FUND									
41	Bakk		Revenue from Appropriation Cancellation	DFE	7,100	7,100	-	-	-	-	-	-
42			SUBTOTAL: MINNESOTA MINERALS 21st CENTURY FUND		7,100	7,100	-	-	-	-	-	-
			HEALTHCARE ACCESS FUND:									
45	Anderson	554	Supplemental Medical Assistance Payments	Retro 7/1/2016	0	0	(3,000)	(2,100)	(5,100)	(1,100)	-	(1,100)
46			SUBTOTAL: HEALTHCARE ACCESS FUND		0	0	(3,000)	(2,100)	(5,100)	(1,100)	-	(1,100)
48			TOTAL: NON-GENERAL FUND CHANGES		0	0	(3,918)	(2,449)	(6,367)	(1,324)	(255)	(1,579)

# **APPENDIX**

## OTHER ITEMS W/O STATE IMPACT

	TIF				
	Туре	SF	Author	Item	Effective Date
1	TIF	452	Abeler	Anoka 5-year Rule Extension	Local Approval
2	TIF	1342	Cohen	St. Paul TIF Modification	7/1/2017
3	TIF	2566	Eken	Moorhead TIF 5-year Extension	Local Approval
4	TIF	1896	Schoen	Washington County/City of Newport TIF Authorization	Local Approval
5	TIF	1001	Franzen	Edina TIF Approval and Certification Extension	Local Approval
6	TIF	757	Hall	Burnsville TIF Modification	Local Approval
7	TIF	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval
8	TIF	446	Limmer	Maple Grove TIF Modification	Local Approval
9	TIF	307	Newton	Coon Rapids TIF Duration Extension	Local Approval
10	TIF	477	Rest	General Law Modification	DFE
11	TIF	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval
12	TIF	1397	Simonson	Duluth Port Authority TIF Modification	Local Approval
13	TIF	553	Torres-Ray	Richfield Duration Extension	Local Approval
14	TIF	1413	Torres-Ray	Richfield 5-year Rule Extension	Local Approval

	SALES				
	Туре	SF	Author	Item	Effective Date
18	Local Option	225	Bakk	Hermantown local sales and use tax revenue uses modification	Local Compliance
19	Local Option	228	Bakk	Proctor local sales and use tax authorization	Local Compliance
20	Local Option	548	Dahms	New Ulm Local excise and sales and use tax extension and revenue use modification	Local Compliance
21	Local Option	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance
22	Local Option	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance
23	Local Option	521	Frentz	N. Mankato local food and beverage tax authorization	Local Compliance
24	Local Option	680	Frentz	Mankato/N. Mankato local sales and use taxes extension authorization	Local Compliance
25	Local Option	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance
26	Local Option	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance
27	Local Option	951	Kent	Woodbury local lodging tax use authorization	Local Compliance
28	Local Option	496	Lang	Spicer special projects local sles and use tax authorization	Local Compliance
29	Local Option	499	Lang	New London local sales and use tax imposition authorization	Local Compliance
30	Local Option	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance
31	Local Option	2053	Osmek	Excelsior Local Sales and Use Tax authorization	Local Compliance
32	Local Option	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance
33	Local Option	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorization	Local Compliance
34	Local Option	253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance
35	Local Option	1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance

MISC.				
Туре	SF	Author	Item	Effective Date
9 Property Tax	1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE
<b>0</b> Property Tax	764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18
1 Property Tax	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18
2 Mortgage Tax	1526	Mathews	Counties multiple county mortgage tax payments forwarding to the commissioner	7/1/2017
<b>3</b> Wind Energy	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE
4 Property Tax	813	Rosen	Local government aid (LGA) city need formulas transition modification.	Payable 18
5 Income Tax	538	Miller	Income Tax Reciprocity Benchmarks Study	DFE
6 Income Tax	258	Rest	Free electronic filing for Individual income tax returns report requirement	DFE