# 2019 REGULAR SESSION - OMNIBUS TAX BILL - CONFERENCE COMMITTEE TRACKING SUMMARY

**ALL FUNDS** 

**\$\$\$** in thousands | BOLD indicates rows included in total TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

May 8, 2019, 5:00 PM

			GOVERNOR			НО	USE - HF2125	5-3E	SEN.	TE - HF 2125	-1UE
LINE	ITEM	FY 19	FY 2020-21	FY 2022-23	FY1	9	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23
	GENERAL FUND FORECAST:										
1	TAX POLICY (REVENUE)	43,135,875	46,061,695	48,479,024	-	5,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES)	3,657,822	3,738,896	3,944,094	3,65	7,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094
	GENERAL FUND PROPOSED CHANGES:										
5	TAX POLICY	31,730	861,265	1,041,610	2	8,230	1,347,860	1,695,670	14,472	130	36,755
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898		773	154,178	331,136	-	21,179	40,360
7	SUBTOTAL: GENERAL FUND EFFECT	31,730	778,146	882,712	2	7,457	1,193,682	1,364,534	14,472	(21,049)	(3,605)
	NON-GENERAL FUND PROPOSED CHANGES:										
10	LEGACY FUNDS	-	(2,090)	2,540		-	650	2,590	-	(370)	(340)
11	SPECIAL REVENUE FUND	-	166	160		-	6,566	7,260	-	36	276
12	ENVIRONMENTAL FUND						14,900	16,400	-	-	(14)
13	HEALTH CARE ACCESS FUND	-	-	-		-	(141)	39	-	-	(78)
14	REMEDIATION FUND	-	-	-		-	-	-	-	-	(Negl.)
15	TACONITE MUNICIPAL AID ACCOUNT	-	-	-		-	-	-	-	-	-
16	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-		-	(192)		-	-	-
17	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-		-	(232)	(551)	-	-	-
18	TACONITE ECONOMIC DEVELOPMENT FUND								-	8,000	6,277
19	MINNESOTA HOUSING FINANCE AGENCY FUND								-	4,000	8,000
20	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-		-	-	-	-	-	-
21	SUBTOTAL: NON-GENERAL FUND EFFECT	-	(1,924)	2,700		-	21,551	25,393	-	11,666	14,121

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive amounts indicate revenue increase

AIDS &	CREDITS: Positive amounts indicate expenditure			GOVERNO	)R				HOUSE							SENATE			
LIN	E ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	TAX POLICY:																		
١.	TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS	77/40		(2.500)	(2.500)		4 000	(4.000)	(2.500)	(4.000)	4 000	(2.500)		(4.000)	(4.000)	(2,500)	(4.000)	(4.000)	(2.500)
1		TY 19	-	(3,600)	(3,600)	-	(1,800) (107,400)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
2		TY 19				-	(107,400)	(57,500)	(164,900)	(44,700)	(37,200)	(81,900)		FO 000	40.000	100,000	F0 300	F2 400	103,700
	Limit SALT deduction to \$15K, Misc. Deductions Subject to 2% Limit Now Subject to 5% Limit Indexing/COLA Provisions - with Chained CPI-U	TY 19 TY20					12,700	30,500	43,200	39,300	56,400	95,700	-	59,800 12,800	49,000 31,200	108,800 44,000	50,300 40,200	53,400 57,500	97,700
5		TY 19-25		(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	40,200 (Negl.)	(Negl.)	97,700 (Negl.)
6		TY 19-25	-	(Negl.)	(Negl.)	-	(Negl.)	(ivegi.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)		(14egi.) (800)	(1900)	(1,700)	(1,000)	(1,000)	(2,000)
7		Agrmnts. TY 19		3,900	7,400	_	1,600	2,300	3,900	3,100	4,300	7,400		1,600	2,300	3,900	3,100	4,300	7,400
	Modify Limit on Wagering Losses, Temporary	TY 19-25	_	240	180	_	150	90	240	90	90	180	_	150	90	240	90	90	180
9		TY 19	_	3.100	2.400	_	1.900	1.200	3,100	1,200	1.200	2,400	_	1.900	1,200	3,100	1.200	1,200	2,400
10	3 3	TY 19	_	700	1,700		200	500	700	700	1,000	1,700	_	200	500	700	700	1,000	1,700
11		TY 19-25	-	9,500	7,800								-	5,600	3,900	9,500	3,900	3,900	7,800
12		TY 19				-	5,600	3,900	9,500	3,900	3,900	7,800			•	•			
13	Suspend Exclusion for Certain Employer-provided Bicycle Commuter Fringe Benefits, Temporary	TY 19-25	-	70	60	-	40	30	70	30	30	60	-	40	30	70	30	30	60
14	Allow Increased Contributions to ABLE Accounts, Temporary	TY 19-25	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
15	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 19	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
16		TY 19	-	750	750	-	450	300	750	350	400	750	-	450	300	750	350	400	750
17	SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS		-	14,660	16,690	-	(86,560)	(20,480)	(107,040)	2,170	28,320	30,490	-	79,940	85,820	165,760	97,070	119,020	216,090
	TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS																		
20		TY 18-26	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
21		TY18	.00	13,100	1,,200	(5,200)	(124,800)	(36,600)	(161,400)	(25,500)	(14,400)	(39,900)	.00	0,700	10,700	23,100	20,500	5,700	1,,200
	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	TY18/TY19	(5,200)	(126,100)	(64,000)	(3,200)	(12 1,000)	(30,000)	(202, 100)	(23,300)	(21,100)	(33,300)	(5,200)	(76,200)	(49,900)	(126,100)	(38,900)	(25,100)	(64,000)
23		TY 19	(0,000)	(===/===/	(0.,000)	4.400	47,800	46,300	94,100	40.400	41,600	82,000	(5/255)	(,)	(10,000)	(===,===)	(==,===)	(==,===,	(0.,222)
24		TY 19-25	4,400	94,100	82,000	,	,	,,,,,,,,,	. ,	.,	,	. ,	4,400	47,800	46,300	94,100	40,400	41,600	82,000
25		TY 19	200	3,500	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500
26	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY 18	30	970	700	30	670	300	970	300	400	700	30	670	300	970	300	400	700
27	Charitable Contributions and Foreign Taxes Accounted for in Determining Limit on Partner's Share of Loss	TY 18	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700	100	1,300	800	2,100	800	900	1,700
28	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	30	870	500	30	570	300	870	300	200	500	30	570	300	870	300	200	500
29	Limit Net Interest Deduction to 30% of Income	TY 19	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
30	Modify the Net Operating Loss (NOL) Deduction	TY 19	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
31	,	TY 19											200	2,100	3,300	5,400	4,300	5,600	9,900
32	3.	TY 18	200	8,000	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900							
33		TY 18	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
34	4 , 3	TY 19	20	280	200	20	180	100	280	100	100	200	20	180	100	280	100	100	200
35	' ' '	TY 19	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
36	· · · · · · · · · · · · · · · · · · ·	TY 19	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
37		TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
38		TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
39 40		TY 19	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300	30	370	700	1,070	1,100	1,200	2,300
40		TY 18-19 TY 19	(100) 50	(2,400) 1,150	1.200	(100) 50	(2,400) 550	600	(2,400) 1.150	600	600	1.200	(100) 50	(2,400) 550	600	(2,400) 1,150	600	600	1.200
41	,	TY 19	300	8,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800	300	3,300	4,800	8,100	5,700	6,100	1,200
43	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TY18	600	18,700	11,800	300	3,300	4,800	8,100	5,700	6,100	11,000	300	3,300	4,800	8,100	5,700	6,100	11,800
44		TY18	(800)	(18,600)	(16,700)														
	SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS	1110	12,030	284,470	477,600	12,230	75,970	173,100	249,070	223,600	283,000	506,600	12,230	121,970	159,800	281,770	210,200	272,300	482,500
	TCJA CONFORMITY - CORPORATE FRANCHISE TAX	77/40 05	0.7.7	40.05	20.05	05.7	40.20-	22.50	40.055	22.42.	7.05-	20.05	05-	40.255	22.5	40.0	22.4.2-	7.00-	20.005
48		TY 18-26	800	40,900	29,900	(2,000)	18,300	22,600	40,900	22,100	7,800	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
49	, , , , , , , , , , , , , , , , , , , ,	Various	(2.000)	(47,800)	(24.200)	(2,000)	(47,300)	(13,900)	(61,200)	(12,100)	(10,000)	(22,100)	(2.000)	(20.000)	(10.000)	(47.000)	(1.4.700)	(0.500)	(24.200)
51	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19 Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	Various TY 18	(2,000)	1,850	(24,200) 900	50	1,250	600	1,850	500	400	900	(2,000)	(28,900) 1,250	(18,900) 600	(47,800) 1,850	(14,700) 500	(9,500) 400	(24,200) 900
52		TY 18	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
53		TY 18	1,400	47,000	42,000	1,400	31,300	15,700	47,000	10,900	25,100	42,000	(200)	(2,300)	(2,400)	(4,700)	(2,800)	(3,500)	(6,300)
54		TY 19											200)	2,700	4,200	6,900	5,400	7,100	12,500
55		TY 18	200	10,100	12.500	200	5.900	4,200	10.100	5,400	7,100	12,500	200	2,700	4,200	0,500	3,400	7,100	12,300
56	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	TY 18	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)
	Repeal Deduction for Local Lobbying Expenses	TY 18	30	970	600	30	670	300	970	300	300	600	30	670	300	970	300	300	600
1	1 -b		30	5.0	000	33	0.0	300	3.0	300	555	000		0.0	300	3.0	500	300	000

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GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase
AIDS & CREDITS: Positive amounts indicate expenditure

AIDS & CREDITS: Positive amounts indicate expenditure			GOVERNO	R				HOUSE						SENATE  FY 20 FY 21 FY 20-21 FY 22 FY 23 FY 22-23									
LINE	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23					
58 Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000					
59 Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600					
60 Prohibit Deduction for Achievement Awards (Cash, Gift Cards, Nontangible Personal Property, etc.)	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.					
61 Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500					
62 Disallow the Deduction for Sexual Harassment Payments Made Subject to NDA	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.					
63 Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200					
64 Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)								-	39,900	16,400	56,300	9,800	(18,800)	(9,000)					
Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	2.500	(2,900)	-		7.000	(200)	(2,900)		(2,900)			-					
66 Modify Limit on Excessive Compensation 67 Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200					
7	TY 18 TY 17	200 13,300	6,300	6,200 218,500	200	3,800	2,500	6,300	3,000 107,700	3,200 110,800	6,200 218,500	200	3,800	2,500	6,300	3,000	3,200	6,200					
' '	TY 17	6,500	361,100 221,100	139,300	13,300	257,000	104,100	361,100	107,700	110,800	210,500												
<ul> <li>Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)</li> <li>Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income</li> </ul>	TY 18	6,500	221,100	139,300		220,600	163,400	384,000	162,600	165,200	327,800												
71 Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)		220,000	103,400	364,000	102,000	103,200	327,800												
72 Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.					
73 Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20	rvegi.	rvegi.	rtegi.	rvegi.	rvegi.	100	100	100	100	200	rvegi.	rvegi.	100	100	100	100	200					
74 SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX	11 20	19,500	660,240	369,100	16,000	536,540	323,100	859,640	333,000	332,600	665,600	2,500	111,740	64,600	176,340	67,100	34,800	101,900					
7. 35507. 37. 37. 37. 37. 37. 37. 37. 37. 37. 3		25,500	330,2.10	303,200	20,000	330,310	525,200	055,010	333,000	552,000	33,333	2,555	,	0.,000	270,010	0.7200	5.,000	101,500					
76 UNRELATED BUSINESS INCOME TAX																							
77 Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
78 SUBTOTAL: UNRELATED BUSINESS INCOME TAX 79		200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
80 TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION																							
81 Chained CPI-U - Homestead Credit Refund	TY 17				_	_	800	800	1,500	2,500	4,000	_		800	800	1,500	2,500	4,000					
82 Chained CPI-U - Renters Property Tax Refund	TY 17				_	_	300	300	500	800	1,300	_	_	300	300	500	800	1,300					
83 SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION	11 17				_	_	1,100	1,100	2,000	3,300	5,300	_	_	1,100	1,100	2,000	3,300	5,300					
84							1,100	1,100	2,000	3,300	3,300			1,100	1,100	2,000	3,300	3,300					
85 BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME																							
86 Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-	-	(6,700)	-	(6,700)	-	-	-					
87 Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	,	-	-	-	-	-	-	(6,200)	-	(6,200)	-	-	-					
88 Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-		-	-	-	-	-	-	(2,500)	-	(2,500)	-	-	-					
89 Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)					
90 Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)					
91 Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)					
92 Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(65)	10	(55)	15	15	30	-	(65)	10	(55)	15	15	30					
93 Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(280)	25	(255)	50	45	95	-	(280)	25	(255)	50	45	95					
94 Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(1,200)	300	(900)	200	150	350	-	(1,200)	300	(900)	200	150	350					
95 Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)					
96 Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli					
97 Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	-	(75)	20	(55)	10	Negli.	10	-	(75)	20	(55)	10	Negli.	10					
98 Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	(100)	-	-	-	-	(100)	-	(100)	-	-	-					
99 Modify Disaster Related Rules for Use of Retirement Funds	TY17	-		(Negli.)	-	(Negli.)	Negli.		Negli.	Negli.	(Negli.)	-	(Negli.)	Negli.		Negli.	Negli.	(Negli.)					
100 SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX 101		-	(18,600)	(515)	-	(9,755)	(145)	(9,900)	(225)	(290)	(515)	-	(18,455)	(145)	(18,600)	(225)	(290)	(515)					
102 BIPARTISAN BUDGET ACT - CORPORATE TAX																							
103 Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)					
104 Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(265)	20	(245)	50	45	95	_	(265)	20	(245)	50	45	95					
105 Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.					
106 Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(1,000)	250	(750)	200	150	350	-	(1,000)	250	(750)	200	150	350					
107 Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.					
108 Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.					
109 Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-			-			(Negli.)	-	-	-	-	(Negl.)	(Negl.)	(Negli.)					
110 SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX		-	(1,170)	435	-	(1,440)	270	(1,170)	245	190	435	-	(1,440)	270	(1,170)	245	190	435					
111 DISASTED DELICE ACT 9: AIDDORTS 9: AIDWAYS EVTENSION ACT INDIVIDUAL INCOME																							
112 <u>DISASTER RELIEF ACT &amp; AIRPORTS &amp; AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME</u> 113 Modify Temporary Suspension of Limits on Charitable Contributions	TY17		(1,000)	300		(1,300)	300	(1,000)	200	100	300		(1,300)	300	(1,000)	200	100	300					
114 Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	500	-	(1,400)	300	(1,400)	200	100	300		(1,300)	500	(1,400)	200	100	500					
115 Special Rules for Qualified Early IRA Distributions	TY17		(30)			(40)	10	(30)	Negli.	(Negli.)			(40)	10	(30)	Negli.	(Negli.)						
116 SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX	11127		(2,430)	300	-	(2,740)	310	(2,430)	200	100	300	-	(2,740)	310	(2,430)	200	(Negil.)	300					
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			(=,)	-30		(=,)		(=, .50)	_50	_50	- 30		(=/ )		(=, .50)		_50						

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#### GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase AIDS & CREDITS: Positive amounts indicate expenditure

DS & CR	EDITS: Positive amounts indicate expenditure			GOVERNO	DR				HOUSE							SENATE			
LINE	ІТЕМ	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
117																			
118	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - CORPORATE TAX																		i
119	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	4
120	SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX		-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
122	REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL		31,730	942,210	869,250	28,230	511,915	477,295	989,210	561,020	647,230	1,208,250	14,730	290,915	311,795	602,710	376,620	429,430	806,050
	OTHER INDIVIDUAL INCOME TAX PROVISIONS																		
	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19												(227,800)	(151,000)	(378,800)	(206,500)	(256,900)	(463,40
	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20												(227,800)	(8,100)	(8,100)	(8,300)	(8,500)	(16,80
	Partnership audits adjustments reporting requirements establishment.	7/1/2019											-	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,10
	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20												(600)	(19.300)	(19,300)	(19,300)	(1,000)	(38.60
	Business Entity Election to File as a C Corporation.	TY 19												(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknow
	Impose Tax at 3 % - Qualifying Dividend Income & Net Long-Term Income Capital Gains > \$500,000	TY19				_	207,500	173,600	381,100	160.400	159,000	319,400	_	(OTIKHOWII)	(OTIKHOWII)	(OTIKHOWII)	(OTIKHOWII)	(OTIKHOWII)	(OTIKITOW
	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19				_	(35,700)	(24,700)	(60,400)	(26,400)	(27,400)	(53,800)							í
	Student Loan Credit Modified	11125				_	(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)							í
	Past Military Service Credit, Increase Phase-out					_	(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)							í
	Medical Cannabis Subtraction					_	(200)	(200)	(400)	(200)	(200)	(400)	_	(200)	(200)	(400)	(200)	(200)	(40
	Stillborn Credit, Modified					_	(===,	Negl.	Negl.	Negl.	Negl.	Neal.		(===)	(===)	(100)	(===)	(200)	( )
	Working Family Credit - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)					_	(40,500)	(41.100)	(81.600)	(41,800)	(42,300)	(84,100)							í
	Working Family Credit - Modify credit for families with 3+ Children	TY 19	_	(20,400)	(21,100)		(10,000)	(,,	(==,===,	(12,000)	(,,	-							í
	Working Family Credit - Modify Credit for Transportatiion Tax Changes	TY 19	_	(81,800)	(82,700)							_							í
	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds	TY 19	_	(22,900)	(26,200)	_			_			_							í
	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (w_Chained CPI)	TY 19		, , , , , , ,	( 1, 11,		(11,000)	(11,900)	(22,900)	(12,600)	(13,400)	(26,000)							í
	Increase Social Security Subtraction (\$6,150 MFJ; \$4,800 Single & HoH; \$3,075 MFS)	TY 19					, , ,	, , ,	` ` '	, , ,	, . ,	` ` `	-	(20,400)	(22,500)	(42,900)	(23,800)	(25,300)	(49,10
	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(10,000)	(10,000)	(20,000)	-	-	-		( ,, , , ,	, , , , , , ,	, ,,	( -,,	, -,,	1
143	Small Business Investment (Angel Investor) Tax Credit	TY 19					, , ,	, , ,	` ` '				-	(5,000)	-	(5,000)	-	-	í
	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)		, , ,		, . ,			í
145	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity						(1,800)	-	(1,800)	-	-								í
146	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(3,640)	(9,410)	-	-	(3,610)	(3,610)	(4,380)	(5,020)	(9,400)	-	-	3,530	3,530	3,500	3,430	6,93
147	SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS		-	(148,740)	(139,415)	-	106,100	79,890	185,990	72,720	68,275	140,995	-	(254,000)	(198,970)	(452,970)	(256,100)	(308,370)	(564,47
	OTHER CORPORATE FRANCHISE TAX PROVISIONS																		1
	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20											-	(2,200)	(7,200)	(9,400)	(7,200)	(7,200)	(14,40
	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)														í
	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000	-	49,500	21,500	71,000	21,500	21,500	43,000							í
	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-														
	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	130	100	230	100	100	200	-	130	100	230	100	100	20
	Captive Insurance Definition Modified	TY 17		255	4.0	-	-	-	-	(400)	(400)	(800)	-	-	-	-	(400)	(400)	(80
	Establish Economic Substance Doctrine	TY 18	-	300	4,000		6 363	0.000	15 300	12.500	12.500	25.000							1
	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000	-	6,300	9,000	15,300	12,500	12,500	25,000				4.55	40-		
	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)	-	(2.070)	100	100	100	100	20
159	SUBTOTAL: OTHER CORPORATE TAX PROVISIONS		-	29,040	38,660	-	55,930	30,560	86,490	32,580	31,610	64,190	-	(2,070)	(7,000)	(9,070)	(7,400)	(7,400)	(14,800

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#### GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase AIDS & CREDITS: Positive amounts indicate expenditure

	IICY: Positive amounts indicate revenue increase																	
AIDS &	CREDITS: Positive amounts indicate expenditure		GOVERNO	)R				HOUSE							SENATE			
LINI	E ITEM EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	<u>SALES TAX</u>																	
	Provide Vendor Allowances 7/1/2019											-	(8,700)	(9,900)	(18,600)	(10,400)	(10,600)	(21,000)
163												-	(7,800)	(200)	(8,000)	(200)	(200)	(400)
164												-	(790)	(800)	(1,590)	(800)	(810)	(1,610)
165		-	940	1,170														
166	,	-	(57,900)	(7,600)		2 700	45.500	20.200	22.700	27.222	40.000							
167	7 Limit Exemption for Data Centers DFE Marketplace Provider Collection Romnts. Modifications including a Remote Seller Threshold Change DFE	-	20,300	49,900	-	3,700	16,600 350	20,300 580	22,700 350	27,200	49,900 700							
	Marketplace Provider Collection Rqmnts. Modifications including a Remote Seller Threshold Change  DFE 7/1/19 - 12/31/20				-	230	(950)	(950)	350	350	700							
170						_	(800)	(800)		-				(800)	(800)			
	L Exemption by Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station 7/1/19 - 12/31/20					(280)	(800)	(280)				_	(280)	(800)	(280)	_	_	_
	P. Refund by Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility  6/1/14 - 5/31/16				_	(240)	_	(240)	_	_	_		(200)		(200)			
	B Exemption by Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station  DFE  DFE				_	(2.0)	(180)	(180)	-	_	_							
	Exemption by Refund, Construction, Materials Purchases, I.S.D. 414 - School Building 1/2/18 -12/31/20				-	(140)	-	(140)	-	-	-		(140)	-	(140)	-	-	-
175					-	(140)	(140)	(280)	-	-	-				` '			
176	Exemption by Refund, Construction, Materials Purchases, City of Monticello - Fire Station 2/1/19-12/31/22				-	(170)	-	(170)	-	-	-		(170)	-	(170)			
177	7 Exemption by Refund, Construction, Materials Purchases, City of Melrose - Property Replacement 1/1/2019				-	(80)	(80)	(160)	(20)	-	(20)	-	(80)	(80)	(160)	(20)		(20)
	B Exemption by Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement 3/11/2018				-	-	(15)	(15)	-	-	-	-	-	(15)	(15)	-	-	-
179					-	(190)	(60)	(250)	-	-	-							
180					-	(320)	(370)	(690)	(390)	(410)	(800)							
	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid 7/1/2019				-	(20)	(20)	(40)	(20)	(20)	(40)							
182					-	(220)	(10)	(230)	(10)	(10)	(20)							
	B Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations 7/1/2019				-	(830)	(920)	(1,750)	(950)	(970)	(1,920)		(4.200)	(4.500)	(2.700)	(4.500)	(4.500)	(2.000)
184	Exemption, Sales by County Agricultural Societies at County Fairs 7/1/2019 Exemption, Sales to Conservation Clubs 7/1/2019				-	(1,200) (10)	(1,500) (10)	(2,700) (20)	(1,500)	(1,500) (10)	(3,000)	-	(1,200)	(1,500)	(2,700)	(1,500)	(1,500)	(3,000)
186	' '				-	(10)	(10)	(20)	(10) (10)	(10)	(20)		(10)	(10)	(20)	(10)	(10)	(20)
187	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					(10)	(140)	(20)	(10)	(140)	(280)	_	(130)	(140)	(20)	(10)	(10)	(280)
	Modified Exemption, Purchases - Tangible Personal Property for Film Production 7/1/2019 - 6/30/19					(250)	(260)	(510)	(140)	(140)	(200)		(130)	(140)	(270)	(140)	(140)	(280)
189						(120)	(130)	(250)	(140)	(140)	(280)							
	D Exemption, Admissions - Non Profit Agricultural Society Organizations  DFE				_	(10)	(10)	(20)	(10)	(10)	(20)	_	(10)	(10)	(20)	(10)	(10)	(20)
191					-	-	-	-	-	-	-		()	(=0)	(==)	(==)	(==)	()
192	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)		(210)	(600)		(70)	(140)	(210)	(240)	(360)	(600)							
193	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)		80	270		20	60	80	110	160	270							
194		-	(570)	(600)				-			-							
195												-	(170)	(440)	(610)	(460)	(490)	(950)
196												-	50	140	190	140	150	290
197	7 SUBTOTAL: SALES TAX	-	(37,360)	42,540	-	(480)	11,265	10,785	19,720	24,130	43,850	-	(19,430)	(13,755)	(33,185)	(13,400)	(13,610)	(27,010)
199	REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS	-	(2,090)	2,540	-	(45)	695	650	1,150	1,440	2,590	-	(565)	(215)	(370)	(170)	(170)	(340)
	CTATEMENT PROPERTY TAY																	
202	STATEWIDE PROPERTY TAX  Reduce Statewide Levy Amount on CI and SRR Payable 20												(27,500)	(50,000)	(77,500)	(EO 000)	(50,000)	(100,000)
202													(27,500)	(50,000) (Negl.)	(77,500) (Negl.)	(50,000) (Negl.)	(50,000)	(100,000)
203						13,390	42,140	55,530	72,890	102,900	175,790	-	-	(Negi.)	(Negi.)	(Negl.)	(10)	(10)
205	7	_	53,380	163,990		13,330	72,170	55,550	, 2,030	102,300	175,750							
	SUBTOTAL: STATEWIDE PROPERTY TAX	-	53,380	163,990	-	13,390	42,140	55,530	72,890	102,900	175,790	-	(27,500)	(50,000)	(77,500)	(50,000)	(50,010)	(100,010)
	GICARITY A TORACCO PRODUCTS TAVES																	
209	CIGARETTE & TOBACCO PRODUCTS TAXES  Display to the control of the		9,200	30,300		1,900	7,300	9,200	12,600	17,700	30,300							
	Moist Snuff - Excise Tax  DFE  DFE  DFE		1,600	5,900		300	1,300	1,600	2,400	3,500	5,900							
	Premium Cigars - Excise Tax  DFE  DFE		2,040	2,200		300	1,300	1,000	2,400	3,300	3,500							
	2 Vapor Products - Excise Tax 1/1/2020		2,0-10	2,200									690	1.740	2,430	1,830	1,920	3,750
	Napor Products - Surcharge 1/1/2020											-	2,100	5,200	7,300	5,500	5,700	11,200
214												-	(1,100)	(2,800)	(3,900)	(2,900)	(3,000)	(5,900)
	5 Tobacco Products Definition Modified - Vapor Products DFE	-	Negl.	Negl.	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
	SUBTOTAL: CIGARETTE & TOBACCO PRODUCTS TAXES		12,840	38,400		2,200	8,600	10,800	15,000	21,200	36,200	-	1,690	4,140	5,830	4,430	4,620	9,050

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GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive amounts indicate revenue increase

AIDS & C	EDITS: Positive amounts indicate expenditure			GOVERNO	OR				HOUSE							SENATE			
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	ALCOHOL EXCISE TAXES																		
219	Direct Wine Shipments - Wine Excise Tax	7/1/2019				-	70	90	160	100	110	210							
220	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)							
221	SUBTOTAL: ALCOHOL EXCISE TAXES					-	70	90	160	100	110	210							
	ESTATE TAX																		
224	xpand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018											-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
225	Freeze Estate Tax Exclusion at \$2.7 million	Decedents 2020	-	9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200							
226	SUBTOTAL: ESTATE TAX		-	9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
	AWFUL GAMBLING																		
229	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019											-	(9,100)	(10,900)	(20,000)	(11,600)	(12,500)	(24,100)
230	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE											-	(991)	(9)	(1,000)	(16)	(25)	(41)
231	NTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019											-	91	109	200	116	125	241
232	SUBTOTAL: LAWFUL GAMBLING												-	(10,000)	(10,800)	(20,800)	(11,500)	(12,400)	(23,900)
	OTHER TAX & NON-TAX REVENUE PROVISIONS																		
235	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020											-	(4,000)	(4,000)	(8,000)	(3,137)	(3,140)	(6,277)
236	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE											(258)	(709)	(176)	(885)	-	-	-
237	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021											-	-	-	-	(16,939)	(16,939)	(33,878)
238	Mortgage and Deed Tax: Transfer Portion of Annual Growth to Affordable Housing Fund	7/1/2019											-	-	(4,000)	(4,000)	(4,000)	(4,000)	(8,000)
239	Deed Transfer Tax - Modify Threshold	Deeds CY 20	-	(5)	(15)	-	(Negl.)	(5)	(5)	(5)	(10)	(15)							
240	Border City Allocation Modified	7/1/2020				-	-	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	-	(2,000)	-	(2,000)	-	-	-
241	SUBTOTAL: OTHER TAX & NON TAX REVENUE PROVISIONS		-	(5)	(15)	-	-	(1,005)	(1,005)	(1,005)	(1,010)	(2,015)	(258)	(6,709)	(8,176)	(14,885)	(24,076)	(24,079)	(48,155)
243	TOTAL: TAX POLICY		31,730	861,265	1,041,610	28,230	689,125	658,735	1,347,860	786,725	908,945	1,695,670	14,472	(27,104)	27,234	130	18,574	18,181	36,755

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# 2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive amounts indicate revenue increase AIDS & CREDITS: Positive amounts indicate expenditure

CREDITS: Positive amounts indicate expenditure			GOVERNOR					HOUSE							SENATE			
ITEM	EFFECTIVE	A FY 19	B FY 20-21	C FY 22-23	D FY 19	FY 20	F FY 21	G FY 20-21	H FY 22	FY 23	J FY 22-23	K FY 19	L FY 20	M FY 21	N FY 20-21	O FY 22	P FY 23	Q FY 22-2
11 LIVI	LITECTIVE	11 13	F1 20-21	F1 22-23	F1 19	F1 20	F1 Z1	F1 20-21	F1 22	F1 23	F1 22-23	F1 13	F1 20	F1 21	F1 20-21	F1 22	F1 23	F1 22-
PROPERTY TAX AIDS & CREDITS:																		
REFUNDS																		
Local Gov't Sales Tax Exemptions Homeowner PTR interactions	DFE	-	(490)	(710)														
Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	-	1,100	2,200														
Homestead Credit State Refund incrs max refund \$200, expand incm elig to \$155,400	Pay 20	1			-	-	22,500	22,500	25,600	28,100	53,700							
Renters Property Tax Refund expand elig incm to \$75,000, reduce copay 2.5-5%	Rent pd in CY 2019	1			-	-	21,600	21,600	22,900	23,600	46,500							
Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20											-	-	1,450		1,500	1,550	
Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20				-	-	220	220	220	220	440	-	-	220	220	220	220	)
Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-	(740)	(1,480)	-	-	(740)	(740)	(740)	(740)	(1,480)							
Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-	(730)	(1,460)	-	-	(740)	(740)	(740)	(740)	(1,480)							
Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21	1			-	-	410	410	850	1,320	2,170							
Homeowner PTR Interaction: PERA Aid extend sunset	DFE	1			-	-	(330)	(330)	(330)	(330)	(660)							
Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	-	50	1,340	-	-	50	50	520	820	1,340							
Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	-	940	2,090														
Homeowner PTR Interaction: Exemption for Pharmacy Owned by Indian Tribe (Sen w/appl deadline)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	
Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar) Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	
Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20	1			-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unkr
Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19	1			-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	
Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20	1			-	-	Negl.	Negl.	Negl.	Negl.	Negl.							
Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20	1			-	-	Negl.	Negl.	Negl.	Negl.	Negl.							
Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	-	Negl.	Negl.	Negl.	Negl.	Negl.							
Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date Dec. 15	Assessments 19				-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	-	-	(600)		(Negl.)	(Negl.)	
Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20	1			-	-	(30)	(30)	(70)	(110)	(180)	-	-	(30)	(30)	(70)	(110)	)
Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19				-	-	(60)	(60)	(80)	(100)	(180)							
Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019	1			-	(Negli)	-	(Negl.)		-								
Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang) Property Tax Refunds Interactions: Modify Determination of Homesteads for Business Entities	Local Compliance				-	-	-	-	10	20	30	-	-	-		10	20	
, ,	7/1/2019	1										-	-	60	60	60	60	
Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20											-	-	(50)		(50)	(50)	
Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20											-	-	(750)		(720)	(640)	′
Property Tax Refunds Interactions: Child Care Facilities Exemption Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	Payable 20	1										-	-	Negl.	Negl.	Negl.	Negl.	
Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE											-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
Property Tax Refunds Interactions: Modify 4d Class Rate to 0.25%	Payable 20											-	-	1,880	1,880	1,880	1,880	
SUBTOTAL: REFUNDS		-	130	1,980	-	-	42,280	42,280	48,140	52,060	100,200	-	-	2,180	2,180	2,830	2,930	
<u>AIDS</u>		1																
Local Government Aid increase	Pay 20 / FY 21	-	30,593	61,186	-	-	30,593	30,593	30,593	30,593	61,186							
One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 19 / FY 20	1			-	5,400	-	5,400	-	-	-							
County Program Aid increase	Pay 20 / FY 21	-	30,356	60,712														
County Program Aid increase	Pay 20 / FY 21	1			-	-	30,593	30,593	30,593	30,593	61,186							
PERA Aid - Extend Sunset Date	DFE	1			-	-	13,800	13,800	13,740	13,690	27,430							
Austin Fire Aid Forgiveness	DFE				129	-	-	-	-	-	-							
Melrose Fire Remediation Grant (same but for pymt year)	DFE				644	-	-	-	-	-	-	-	644	-	644	-	-	
City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019				-	5	-	5	-	-	-	-	5	-	5	-	-	
School Referendum Equalization Aid	Payable 20											-	-	14,850	14,850	15,850	14,230	
ICWA Out-of-Home Placement Aid	Payable 20											-	-	2,000		2,000	2,000	)
Child Welfare Srvcs Grant to Mahnomen Cty, Mahnomen Health Center, White Earth Band of Ojibwe	DFE											-	750	-	750	-	-	
Otter Tail County Residential Treatment Facility Debt Service Grant	DFE											-	500	-	500	-		1
SUBTOTAL: AIDS		-	60,949	121,898	773	5,405	74,986	80,391	74,926	74,876	149,802	-	1,899	16,850	18,749	17,850	16,230	3
	1																	
CREDITS Riparian Buffer Property Tax Credit																		
Riparian Buffer Property Tax Credit	Pay 20 / FY 21	-	15,800	31,600														
School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21				-	-	30,500	30,500	37,830	42,410	80,240							
Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019											-	-	250	250	260	260	
Ag Homestead MVC Clarification	1	-	(Unknown)	(Unknown)														
Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20				_	_	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	_	_	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unkr

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# 2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total TAX POLICY: Positive amounts indicate revenue increase

AIDS &	CREDITS: Positive amounts indicate expenditure			GOVERNO	₹				HOUSE							SENATE			
			Α	В	С	D	E	F	G	Н	ı	J	K	L	М	N	0	Р	Q
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
54	Aq. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20					_	Negl.	Negl.	Negl.	Negl.	Negl.	_	_	Negl.	Negl.	Neal.	Neal.	Negl.
	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19						Negl.	Negl.	Negl.	Negl.	Negl.	_	_	rvegi.	ivegi.	ivegi.	ivegi.	ivegi.
	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE						rvegi.	rvegi.	rtegi.	rvegi.	rvegi.	_	_	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
	SUBTOTAL: CREDITS		-	15,800	31,600	-	-	30,500	30,500	37,830	42,410	80,240	-	-	250		260	260	520
58								-				-							ļ
59	<u>OTHER</u>																		
60	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20		170	520														ļ
61	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE				-	-	60	60	(Negl.)	(Negl.)	(Negl.)							
62	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE				-	-	Negl.	Negl.	Negl.	Negl.	Negl.							
63	Appropriation: Taxpayer Assistance Grants	FY 20				-	400	400	800	400	400	800							
64	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 20				-	100	47	147	47	47	94							
65	Appropriation: DOR Admin for OTB	FY 20		6,070	2,900														
66	SUBTOTAL: OTHER		-	6,240	3,420	-	500	507	1,007	447	447	894	-	-	-	-	-		-
67 68																			
69	TOTAL: PROPERTY TAX AIDS & CREDITS		-	83,119	158,898	773	5,905	148,273	154,178	161,343	169,793	331,136	-	1,899	19,280	21,179	20,940	19,420	40,360

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## 2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase AIDS & CREDITS: Positive amounts indicate expenditure

AIDS & CF	EDITS: Positive amounts indicate expenditure			GOVERNOR	र				HOUSE							SENATE			
			Α	D	G	D	E	F	G	Н	ı	J	0	Р	Q	R	s	T	U
LINE	ІТЕМ	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	NON-GENERAL FUND CHANGES:																		
	LEGACY FUNDS																		
	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	50	60														
	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(3,300)	(400)														
3	Limit Exemption for Data Centers	DFE	-	1,200	2,900	-	200	1,000	1,200	1,300	1,600	2,900							
	Marketplace Provider Collection Requirements Modifications including a Remote Seller Threshold Change	DFE				-	10	20	30	20	20	40							
	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20				-		(50)	(50)	-	-	-							
	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE				-	-	(50)	(50)	-	-	-							
	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019											-	-	(50)		-	-	-
	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20				-	(20)	-	(20)	-	-	-	-	(20)	-	(20)	-	-	-
	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16				-	(10)	-	(10)	-	-	-							
	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE				-	-	(10)	(10)	-	-	-							
	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE				-	(10)	- (4.0)	(10)	-	-	-						1	
	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE				-	(10)	(10)	(20)	-	-	-							
	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE				-	(10)	-	(10)	-	-	-		(4.0)		(4.0)			
	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019					(5)	(5)	(10)	(NI1)		(Marell)	-	(10)		(10)	(011)	-	(1)
	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019				-	(5)	(5)	(10)	(Negl.)	-	(Negl.)	-	(5)		(10)	(Negl.)	-	(Negl.)
	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	3/11/2018 DFE				-	(10)	(Negl.)	(Negl.) (10)	-	-	-	-	-	(Negl.)	(Negl.)	-	-	-
	·	Retro 1/2/2018				-	(10)	(Negl.)	(10)	-	-	-		(10)		(10)			
	Refund, Construction, Materials Purchases, ISD #414, Minneota						(20)	(20)	(40)	(20)	(20)	(40)	-	(10)	-	(10)	-	-	-
	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling  Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019 7/1/2019				-	(20)	(20)	(40)	(20)	(20)	(40)							
21	Exemption, Construction, Materials used by Non-Profit Showmobile Club/State of Grant in Aid Exemption, Sales and Purchases, Lake of Woods Arena	Various				-	(Negl.) (10)	(Negl.)	(Negl.) (10)	(Negl.)	(Negl.)	(Negl.)							
	Exemption, Sales and Purchases, Lake of Woods Arena  Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019				-	(50)	(Negl.) (50)	(10)	(Negl.) (50)	(Negl.) (60)	(Negl.) (110)							
	Exemption, Sales and Parchases of Prepared Pool to Nonprofit Organizations  Exemption, Sales by County Agricultural Societies	7/1/2019					(60)	(90)	(150)	(90)	(90)	(180)	_	(60)	(90)	(150)	(90)	(90)	(180)
	Exemption, Sales to Conservation Clubs	7/1/2019					(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	_	(00)	(50)	(130)	(50)	(30)	(100)
	Exemption, Sales to Conservation Claus  Exemption, Sales to Non Profit Ice Arena	7/1/2019					(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	_	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019					(10)	(10)	(20)	(10)	(10)	(20)	_	(10)			(10)	(10)	(20)
	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19					(20)	(20)	(40)	(10)	(10)	(20)	_	(10)	(10)	(20)	(10)	(10)	(20)
	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019				_	(10)	(10)	(20)	(10)	(10)	(20)							
29	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE				_	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	_	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
30		DFE				_	(reg.,)	(, teg,	(eg)	(reg.,)	(rteg) -	(1109)		(reg.,)	(1109)	(1109)	(1109)	(1109)	(11091.)
31	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019											_	(400)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
32	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019											_	(40)			(50)	(50)	(100)
33		., _, _ = = =											_	(10)			(30)	(30)	(60)
	Interaction: Excise Tax on Vapor Products												_	Negl.	10	10	10	10	20
35	Interaction: Tobacco Products Definition					_	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	_	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
36	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			Negli.	20	_	Negl.	Negl.	Negl.	10	10	20		1129					
37	Interaction: Rate Change, Premium Cigars (Sales Tax)			(40)	(40)	-	- 3	-3	- 3	-									
38	SUBTOTAL: LEGACY FUNDS		-	(2,090)	2,540	-	(45)	695	650	1,150	1,440	2,590	-	(565)	(215)	(370)	(170)	(170)	(340)
1	SPECIAL REVENUE FUND																	1	
	Solid Waste Management, Rate Increases - Soil and Water Account					-	3,000	3,400	6,400	3,500	3,600	7,100							
	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	7/1/2019		736	254	-	368	368	736	127	127	254	-	116		146	30	30	60
43	Angel Tax Credit Administration	TY 19		(570)	(94)	-	(285)	(285)	(570)	(47)	(47)	(94)	-	(95)	(15)	(110)	(15)	(15)	(30)
	Fee Revenue: Private Letter Ruling Program	7/1/2021											-	-	-	-	123	123	246
45	SUBTOTAL: SPECIAL REVENUE FUND		-	166	160	-	3,083	3,483	6,566	3,580	3,680	7,260	-	21	15	36	138	138	276
																		ļ	
١	ENVIRONMENTAL FUND	7 (1 (2010					7400	7.055	44000	0.10-	0.255	16.106						1	
	Solid Waste Management, Rate Increases	7/1/2019				-	7,100	7,800	14,900	8,100	8,300	16,400						_	
1	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021											-	-	-	-	(7)	(7)	(14)

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## 2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

AIDS & CR	DITS: Positive amounts indicate expenditure			GOVERNOR	₹				HOUSE							SENATE			
			Α	D	G	D	E	F	G	Н	1	J	0	P	Q	R	S	Т	U
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
50	SUBTOTAL: ENVIRONMENTAL FUND					-	7,100	7,800	14,900	8,100	8,300	16,400	-	-	-	-	(7)	(7)	(14)
	HEALTH CARE ACCESS FUND																		
	Fax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021											-	-	-	-	(39)	(39)	(78)
	HF 2414- House HHS Omnibus Bill - 90 day provision for interest on tax refunds SUBTOTAL: HEALTH CARE ACESS FUND						(160) (160)	19 <b>19</b>	(141)	16 <b>16</b>	23 23						(20)	(20)	(70)
33	SUBTOTAL: HEALTH CAKE ACESS FUND						(160)	19	(141)	16	23	39	-	-	-	-	(39)	(39)	(78)
	REMEDIATION FUND																	ļ	
	Fax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021											_	_		_	(Negl.)	(Negl.)	(Negl.)
	SUBTOTAL: REMEDIATION FUND	7,2,2021											_	_	-	_	(Negl.)	(Negl.)	(Negl.)
																	( 3,	` '5',	` ',
	FACONITE MUNICIPAL AID ACCOUNT																		
62	Faconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(424)	(424)	(422)	(474)	(896)						ļ	
	Distribution to Municipalities					-	-	424	424	422	474	896							
64	SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT					-	-	-	-	-	-	-							
																		ļ	
	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																		
	Faconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(192)	(192)		(175)	(345)							
68	SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND					-	-	(192)	(192)	(170)	(175)	(345)							
	TACONITE ENVIRONMENTAL PROTECTION FUND																	ļ	
	Faconite Municipal Aid Distribution (100% max quarantee), allocation indexed							(232)	(232)	(252)	(299)	(551)							
	SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND					_	-	(232)	(232)		(299)	(551)							
								(,	(,	(===,	(===,	(222)							
	TACONITE ECONOMIC DEVELOPMENT FUND																		
75	Fransfer: Unrestricted Mining Occupation Tax Collections from General Fund	Distributions 2020											-	4,000	4,000	8,000	3,137	3,140	6,277
76	SUBTOTAL:TACONITE ECONOMIC DEVELOPMENT FUND												-	4,000	4,000	8,000	3,137	3,140	6,277
																		ļ	
	HOUSING FINANCE AGENCY FUND																	ļ	
	Transfer In: Positive Increment from Mortgage and Deed Transfer Taxes	7/1/2019											-	-	4,000	4,000	4,000	4,000	8,000
80	SUBTOTAL:TACONITE ECONOMIC DEVELOPMENT FUND												-	-	4,000	4,000	4,000	4,000	8,000
	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)																		
	Repeal Distributor License Agreement						_			_								ļ	
	SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)					-						-							
54	TOTAL TELEVISION OF THE CONTROL OF T						_	_	_	1	_							ļ	
86	TOTAL: NON-GENERAL FUND CHANGES		_	(1,924)	2,700	_	9,978	11,573	21,551	12,424	12,969	25,393	_	3,456	3,800	7,666	3,059	3,062	6,121
00	TOTAL HON GENERAL FOND CHANGES		-	(1,324)	2,700	-	3,310	11,3/3	21,331	12,424	12,303	23,393	_	3,430	3,000	7,000	3,033	3,002	0,121

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#### **APPENDIX A: INTERACTIONS**

#### GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase
AIDS & CREDITS: Positive amounts indicate expenditure

AIDS & C	REDITS: Positive amounts indicate expenditure		GOVERNO	₹				HOUSE							SENATE			
		A	В	С	D	E	F	G	Н	I	J	к	L	М	N	0	Р	Q
LINE	ITEM	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	TAX POLICY INTERACTIONS:																	
	INDIVIDUAL INCOME TAX INTERACTIONS																	
1	GOVERNOR (HF 2207): Transportation Taxes	-	(4,500)	(9,900)														
2	HOUSE (HF 1555): Transportation Taxes		( //	(-,,	-	-	(5,000)	(5,000)	(5,600)	(6,100)	(11,700)							
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	_	(30)	(730)			(-,,	(-,,	(-,,	(-,,	( , ,							
4	HOUSE (HF 1555): Regional Transit Bonding Authority		( /	( /	_	_	(10)	(10)	(110)	(180)	(290)							
5	GOVERNOR (HF 2390): School Safety Levy	_	(140)	(320)			(==)	(==)	(==+)	(===)	(===)							
6	HOUSE (HF 2400) -Education Finance		(=/	(===)	_	_	660	660	660	660	1,320							
7	GOVERNOR: Soil and Water Conservation Districts Levy	_	(520)	(1,150)							_,							
8	GOVERNOR Reinstate Inflation for Statewide Property Tax Levy	_	(70)	(400)														
9	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)		(70)	(100)	_	_	(30)	(30)	(70)	(100)	(170)							
10	Construction Materials Exemption for Governments and Nonprofits		270	390			(50)	(50)	(70)	(100)	(170)							
	Riparian Buffer Property Tax Credit		550	1,100														
	School Building Bond Agriculure Credit		330	1,100			380	380	350	310	660							
13	PERA Aid to Local Governments-extend sunset				_	_	70	70	70	70	140							
14	GOVERNOR (HF 2125): Local Government Aid		400	800	_	_	70	70	70	70	140							
15	GOVERNOR (HF 2125): County Program Aid	=	400	800														
	, , , ,	-	400	800			100	160	160	160	220							
16 17	HOUSE (HF 2125-3E): Local Government Aid				-	-	160	160	160	160	320							
	HOUSE (HF 2125-3E): County Program Aid				-	_	160	160	160	160	320			500	500	560	500	1.000
18	School District Referendum Equalization											-	-	590	590	560	500	1,060
19	Reduce Statewide Levy Amount on CI/SRR property											-	-	1,500	1,500	1,500	1,500	3,000
	State General Levy Tax abatement for pipelines											=	=	-	-	(Negl.)	(Negli.)	(Negli.)
21	Equity and Opportunity Credit addback											-	-	1,400	1,400	1,400	1,400	2,800
22	Additional ICWA Out-of-Home Placement Aid											-	-	40	40	40	40	80
23	HOUSE Cloquet Area Fire and Amblance Taxing District modified				-	-	-	-	(Negli)	(Negli)	(Negli)							
24	SENATE Cloquet Area Fire and Amblance Taxing District modified												-	-	-	(Negl.)	(10)	(10)
25	SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS	-	(3,640)	(9,410)	-	-	(3,610)	(3,610)	(4,380)	(5,020)	(9,400)	-	-	3,530	3,530	3,500	3,430	6,930
26																		
27	CORPORATE FRANCHISE TAX INTERACTIONS																	
28	HOUSE/GOVERNOR: Regional Transit Bonding Authority	-	(10)	(310)	-	-	(10)	(10)	(120)	(190)	(310)							
29	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	-	120	170														
30	GOVERNOR: County Program Aid	-	170	340														
31	GOVERNOR: Local Government Aid	-	180	360														
32	GOVERNOR: E12 Finance - School Safety Levy	=	(60)	(140)														
33	GOVERNOR: Reinstate Inflation for Statewide Property Tax Levy	=	(670)	(3,570)														
34	GOVERNOR: Soil and Water Conservation Districts Levy	-	(220)	(490)														
35	HOUSE: Local Government Aid				-	-	180	180	180	180	360							
36	HOUSE: County Program Aid				-	-	180	180	180	180	360							
37	HOUSE: E12 Finance (HF 2400)				-	-	290	290	290	290	580							
38	HOUSE: PERA Aid to Local Governments-extend sunset				-	-	80	80	80	80	160							
39	HOUSE: School Building Bond Agriculure Credit				_	-	(100)	(100)	(200)	(310)	(510)							
40	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				_	-	(660)	(660)	(1,530)	(2,320)	(3,850)							
41	Equity and Opportunity Credit addback						(550)	(000)	(2,550)	(=,525)	(5,050)	_	-	100	100	100	100	200
	SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS	_	(490)	(3,640)	_	-	(40)	(40)	(1,120)	(2,090)	(3,210)	_	-	100	100	100	100	200
-			(.50)	(5,5.5)			(10)	(10)	(-,5)	(=,000)	(5,225)			_50	_50		_50	
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