

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

ALL FUNDS

May 8, 2019, 5:00 PM

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-1UE		
		FY 19	FY 2020-21	FY 2022-23	FY19	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	43,135,875	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	3,657,822	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	28,230	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	27,457	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)	(345)	-	-	-
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

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			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																		
119	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
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																		
125	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)	(463,400)
126	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20	-			-							-	-	(8,100)	(8,100)	(8,300)	(8,500)	(16,800)
127	Partnership audits adjustments reporting requirements establishment.	7/1/2019	-			-							-	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
128	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20	-			-							-	-	(19,300)	(19,300)	(19,300)	(19,300)	(38,600)
129	Business Entity Election to File as a C Corporation.	TY 19	-			-							-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
130	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	-						
131	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)	-						
132	Student Loan Credit Modified		-			-	(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)	-						
133	Past Military Service Credit, Increase Phase-out		-			-	(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)	-						
134	Medical Cannabis Subtraction		-			-	(200)	(200)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
135	Stillborn Credit, Modified		-			-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-						
136	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)	-						
137	Working Family Credit - Modify credit for families with 3+ Children	TY 19	-	(20,400)	(21,100)	-							-						
138	Working Family Credit - Modify Credit for Transportation Tax Changes	TY 19	-	(81,800)	(82,700)	-							-						
139	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds	TY 19	-	(22,900)	(26,200)	-							-						
140	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (w_Chained CPI)	TY 19	-			-	(11,000)	(11,900)	(22,900)	(12,600)	(13,400)	(26,000)	-						
141	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)	(49,100)
142	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(10,000)	(10,000)	(20,000)	-	-	-	-						
143	Small Business Investment (Angel Investor) Tax Credit	TY 19	-			-							-	(5,000)	-	(5,000)	-	-	-
144	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)	-						
145	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity		-			-	(1,800)	-	(1,800)	-	-	-	-						
146	<i>INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)</i>	See Appendix	-	(3,640)	(9,410)	-	-	(3,610)	(3,610)	(4,380)	(5,020)	(9,400)	-	-	3,530	3,530	3,500	3,430	6,930
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)	(564,470)
	OTHER CORPORATE FRANCHISE TAX PROVISIONS																		
150	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20	-			-							-	(2,200)	(7,200)	(9,400)	(7,200)	(7,200)	(14,400)
151	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)	-							-						
152	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	-						
153	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-	-							-						
154	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	130	100	230	100	100	200	-	130	100	230	100	100	200
155	Captive Insurance Definition Modified	TY 17	-			-				(400)	(400)	(800)	-				(400)	(400)	(800)
156	Establish Economic Substance Doctrine	TY 18	-	300	4,000	-							-						
157	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000	-	6,300	9,000	15,300	12,500	12,500	25,000	-						
158	<i>INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)</i>	See Appendix	-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)	-	-	100	100	100	100	200
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)

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			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
SALES TAX																			
162	Provide Vendor Allowances	7/1/2019																	
163	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019																	
164	Exemption: Collegiate Ticket Purchasing Rights	7/1/2019																	
165	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	940	1,170														
166	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(57,900)	(7,600)														
167	Limit Exemption for Data Centers	DFE	-	20,300	49,900														
168	Marketplace Provider Collection Rqmnts. Modifications including a Remote Seller Threshold Change	DFE																	
169	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20																	
170	Exemption by Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/24/19-12/31/20																	
171	Exemption by Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20																	
172	Refund by Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16																	
173	Exemption by Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE																	
174	Exemption by Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	1/2/18 - 12/31/20																	
175	Exemption by Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE																	
176	Exemption by Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/19-12/31/22																	
177	Exemption by Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019																	
178	Exemption by Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018																	
179	Exemption by Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE																	
180	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019																	
181	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019																	
182	Exemption, Sales and Purchases, Lake of Woods Arena	Various																	
183	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019																	
184	Exemption, Sales by County Agricultural Societies at County Fairs	7/1/2019																	
185	Exemption, Sales to Conservation Clubs	7/1/2019																	
186	Exemption, Sales to Non Profit Ice Arena David M. Thaler Sports Center	7/1/2019																	
187	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019																	
188	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19																	
189	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019																	
190	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE																	
191	Exemption, Sunset Repeal, Admissions - State High School League	DFE																	
192	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)			(210)	(600)														
193	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			80	270														
194	Interaction with State Taxes: Rate Change, Premium Cigars (Sales Tax)			(570)	(600)														
195	Interaction with State Taxes: Surcharge on Vapor Products (Sales Tax)																		
196	Interaction with State Taxes: Excise Tax on Vapor Products																		
197	SUBTOTAL: SALES TAX			(37,360)	42,540														
199	REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS			(2,090)	2,540														
STATEWIDE PROPERTY TAX																			
202	Reduce Statewide Levy Amount on CI and SRR	Payable 20																	
203	Natural Gas Pipeline Property Tax Abatement	Payable 21																	
204	Freeze Rate, Commercial-Industrial at Pay 2019 Rate	Payable 20																	
205	Reinstate Inflation for Statewide Property Tax Levy	Payable 20		53,380	163,990														
206	SUBTOTAL: STATEWIDE PROPERTY TAX			53,380	163,990														
CIGARETTE & TOBACCO PRODUCTS TAXES																			
209	Tobacco Indexing - Excise Tax	DFE		9,200	30,300														
210	Moist Snuff - Excise Tax	DFE		1,600	5,900														
211	Premium Cigars - Excise Tax	DFE		2,040	2,200														
212	Vapor Products - Excise Tax	1/1/2020																	
213	Vapor Products - Surcharge	1/1/2020																	
214	Interaction with State Taxes: Surcharge on Vapor Products (Tobacco Products)																		
215	Tobacco Products Definition Modified - Vapor Products	DFE		Negl.	Negl.														
216	SUBTOTAL: CIGARETTE & TOBACCO PRODUCTS TAXES			12,840	38,400														

2019 Legislative Session - TAX POLICY

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LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			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	Expand 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	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
226	SUBTOTAL: ESTATE TAX		-	9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
LAWFUL GAMBLING																			
229	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019																	
230	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE												(9,100)	(10,900)	(20,000)	(11,600)	(12,500)	(24,100)
231	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019												(991)	(9)	(1,000)	(16)	(25)	(41)
232	SUBTOTAL: LAWFUL GAMBLING													91	109	200	116	125	241
OTHER TAX & NON-TAX REVENUE PROVISIONS																			
235	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020																	
236	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE												(258)	(4,000)	(4,000)	(8,000)	(3,137)	(3,140)
237	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021													(709)	(176)	(885)	-	-
238	Mortgage and Deed Tax: Transfer Portion of Annual Growth to Affordable Housing Fund	7/1/2019													-	-	-	(16,939)	(16,939)
239	Deed Transfer Tax - Modify Threshold	Deeds CY 20	-	(5)	(15)	-	(Negl.)	(5)	(5)	(5)	(10)	(15)	-	-	(4,000)	(4,000)	(4,000)	(4,000)	(8,000)
240	Border City Allocation Modified	7/1/2020						(1,000)	(1,000)	(1,000)	(1,000)	(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

2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE											
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q				
			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	Ag. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.			
55	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.			
56	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE													(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)			
57	SUBTOTAL: CREDITS					-	-	30,500	30,500	37,830	42,410	80,240	-	-	250	250	260	260	520				
58																							
59	OTHER																						
60	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20				-	170																
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																					
66	SUBTOTAL: OTHER					-	6,240	3,420				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

2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

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LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE						
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			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																			
1	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	50	60														
2	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														
4	Marketplace Provider Collection Requirements Modifications including a Remote Seller Threshold Change	DFE					200	1,000	1,200	1,300	1,600	2,900							
5	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20					10	20	30	20	20	40							
6	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE						(50)	(50)	-	-	-							
7	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019						(50)	(50)	-	-	-							
8	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20					(20)	-	(20)	-	-	-							
9	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16					(10)	-	(10)	-	-	-							
10	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE						(10)	(10)	-	-	-							
11	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE					(10)	-	(10)	-	-	-							
12	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE					(10)	(10)	(20)	-	-	-							
13	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE					(10)	-	(10)	-	-	-							
14	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019																	
15	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019					(5)	(5)	(10)	(Negl.)	-	(Negl.)							
16	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018						(Negl.)	(Negl.)	-	-	-							
17	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE					(10)	(Negl.)	(10)	-	-	-							
18	Refund, Construction, Materials Purchases, ISD #414, Minneota	Retro 1/2/2018																	
19	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019					(20)	(20)	(40)	(20)	(20)	(40)							
20	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019					(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)							
21	Exemption, Sales and Purchases, Lake of Woods Arena	Various					(10)	(Negl.)	(10)	(Negl.)	(Negl.)	(Negl.)							
22	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019					(50)	(50)	(100)	(50)	(60)	(110)							
23	Exemption, Sales by County Agricultural Societies	7/1/2019					(60)	(90)	(150)	(90)	(90)	(180)							
24	Exemption, Sales to Conservation Clubs	7/1/2019					(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)							
25	Exemption, Sales to Non Profit Ice Arena	7/1/2019					(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)							
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019					(10)	(10)	(20)	(10)	(10)	(20)							
27	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19					(20)	(20)	(40)	-	-	-							
28	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.)							
30	Exemption, Sunset Repeal, Admissions - State High School League	DFE					-	-	-	-	-	-							
31	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019																	
32	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019																	
33	Interaction: Surcharge on Vapor Products																		
34	Interaction: Excise Tax on Vapor Products																		
35	Interaction: Tobacco Products Definition																		
36	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)						Negl.	Negl.	Negl.	Negl.	Negl.	Negl.							
37	Interaction: Rate Change, Premium Cigars (Sales Tax)						(40)	(40)	(40)	10	10	20							
38	SUBTOTAL: LEGACY FUNDS							(2,090)	2,540			2,590							
SPECIAL REVENUE FUND																			
41	Solid Waste Management, Rate Increases - Soil and Water Account																		
42	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	7/1/2019					736	254	736	127	127	254							
43	Angel Tax Credit Administration	TY 19					(570)	(94)	(570)	(47)	(47)	(94)							
	Fee Revenue: Private Letter Ruling Program	7/1/2021																	
45	SUBTOTAL: SPECIAL REVENUE FUND							166	160			7,260							
ENVIRONMENTAL FUND																			
48	Solid Waste Management, Rate Increases	7/1/2019																	
	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021																	

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

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			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																		
53	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021															(39)	(39)	(78)
54	HF 2414- House HHS Omnibus Bill - 90 day provision for interest on tax refunds						(160)	19	(141)	16	23	39							
55	SUBTOTAL: HEALTH CARE ACCESS FUND						(160)	19	(141)	16	23	39					(39)	(39)	(78)
	REMEDIATION FUND																		
58	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021															(Negl.)	(Negl.)	(Negl.)
59	SUBTOTAL: REMEDIATION FUND																(Negl.)	(Negl.)	(Negl.)
	TACONITE MUNICIPAL AID ACCOUNT																		
62	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(424)	(424)	(422)	(474)	(896)							
63	Distribution to Municipalities					-	-	424	424	422	474	896							
64	SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT					-	-	-	-	-	-	-							
	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																		
67	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(192)	(192)	(170)	(175)	(345)							
68	SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND					-	-	(192)	(192)	(170)	(175)	(345)							
	TACONITE ENVIRONMENTAL PROTECTION FUND																		
71	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(232)	(232)	(252)	(299)	(551)							
72	SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND					-	-	(232)	(232)	(252)	(299)	(551)							
	TACONITE ECONOMIC DEVELOPMENT FUND																		
75	Transfer: 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
	HOUSING FINANCE AGENCY FUND																		
79	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)																		
83	Repeal Distributor License Agreement					-	-	-	-	-	-	-							
84	SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)					-	-	-	-	-	-	-							
86	TOTAL: NON-GENERAL FUND CHANGES					-	(1,924)	2,700	21,551	12,424	12,969	25,393	-	3,456	3,800	7,666	3,059	3,062	6,121

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

LINE	ITEM	GOVERNOR			HOUSE						SENATE							
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		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 Reinstatement Inflation for Statewide Property Tax Levy	-	(70)	(400)														
9	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)	-			-	-	(30)	(30)	(70)	(100)	(170)							
10	Construction Materials Exemption for Governments and Nonprofits	-	270	390														
11	Riparian Buffer Property Tax Credit	-	550	1,100														
12	School Building Bond Agriculture Credit				-	-	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														
15	GOVERNOR (HF 2125): County Program Aid	-	400	800														
16	HOUSE (HF 2125-3E): Local Government Aid				-	-	160	160	160	160	320							
17	HOUSE (HF 2125-3E): County Program Aid				-	-	160	160	160	160	320							
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
20	State General Levy Tax abatement for pipelines				-	-						-	-	-	-	(Negl.)	(Negl.)	(Negl.)
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 Ambulance Taxing District modified				-	-			(Negl.)	(Negl.)	(Negl.)							
24	SENATE Cloquet Area Fire and Ambulance 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: Reinstatement 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 Agriculture 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				-	-						-	-	100	100	100	100	200
42	SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS	-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)	-	-	100	100	100	100	200