

# TAX POLICY | AIDS, CREDITS, & REFUNDS

## FEBRUARY 2020 FORECAST

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

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
		EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	EOS ENACTED FY 2022-23	ACTUAL FY 2018-19	ACT 18-19 vs. EOS 18-19	NOV FORECAST FY 2020-21	NOV 20-21 vs. EOS 20-21	NOV 20-21 vs. ACT 18-19	NOV FORECAST FY 2022-23	NOV 22-23 vs. EOS 22-23	NOV 22-23 vs. NOV 20-21	FEB FORECAST FY 2020	FEB FORECAST FY 2021	FEB FORECAST FY 2020-21	COMPARISON FEB 20-21 vs. NOV 20-21	FEB FORECAST FY 2022	FEB FORECAST FY 2023	FEB FORECAST FY 2022-23	COMPARISON FEB 22-23 vs. NOV 22-23
<b>GENERAL FUND TAX REVENUES:</b>																				
<b>INDIVIDUAL INCOME TAX</b>																				
1	Individual Income Tax	26,965,913	28,747,105	31,439,750	27,393,821	427,908	28,985,100	237,995	1,591,279	31,042,000	(397,750)	2,056,900	14,321,700	14,895,400	29,217,100	232,000	15,380,100	15,829,200	31,209,300	167,300
2	Individual Income Tax Refunds	(3,217,223)	(3,200,600)	(4,067,400)	(3,204,903)	12,320	(2,946,000)	254,600	258,903	(3,146,500)	920,900	(200,500)	(1,829,100)	(1,400,100)	(3,229,200)	(283,200)	(1,691,400)	(1,658,200)	(3,349,600)	(203,100)
3	<b>SUBTOTAL: INDIVIDUAL INCOME TAX</b>	<b>23,748,690</b>	<b>25,546,505</b>	<b>27,372,350</b>	<b>24,188,918</b>	<b>440,228</b>	<b>26,039,100</b>	<b>492,595</b>	<b>1,850,182</b>	<b>27,895,500</b>	<b>523,150</b>	<b>1,856,400</b>	<b>12,492,600</b>	<b>13,495,300</b>	<b>25,987,900</b>	<b>(51,200)</b>	<b>13,688,700</b>	<b>14,171,000</b>	<b>27,859,700</b>	<b>(35,800)</b>
<b>CORPORATE FRANCHISE TAX</b>																				
6	Corporate Franchise Tax	3,183,711	3,708,101	3,553,269	3,276,547	92,836	3,378,270	(329,831)	101,723	3,516,666	(36,603)	138,396	1,826,637	1,746,368	3,573,005	194,735	1,803,165	1,818,943	3,622,108	105,442
7	Corporate Franchise Tax Refunds	(345,562)	(517,618)	(499,183)	(302,007)	43,555	(481,351)	36,267	(179,344)	(440,257)	58,926	41,094	(237,389)	(221,536)	(458,925)	22,426	(201,216)	(180,626)	(381,842)	58,415
8	<b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>	<b>2,838,149</b>	<b>3,190,483</b>	<b>3,054,086</b>	<b>2,974,540</b>	<b>136,391</b>	<b>2,896,919</b>	<b>(293,564)</b>	<b>(77,621)</b>	<b>3,076,409</b>	<b>22,323</b>	<b>179,490</b>	<b>1,589,248</b>	<b>1,524,832</b>	<b>3,114,080</b>	<b>217,161</b>	<b>1,601,949</b>	<b>1,638,317</b>	<b>3,240,266</b>	<b>163,857</b>
<b>SALES TAX</b>																				
11	Sales Tax	11,621,691	12,300,532	13,048,401	11,646,327	24,636	12,503,751	203,219	857,424	13,239,635	191,234	735,884	6,133,141	6,296,441	12,429,582	(74,169)	6,482,328	6,676,906	13,159,234	(80,401)
12	Sales Tax Refunds	(477,859)	(425,000)	(345,000)	(410,963)	66,896	(375,998)	49,002	34,965	(336,999)	8,001	38,999	(194,702)	(187,501)	(382,203)	(6,205)	(176,500)	(175,502)	(352,002)	(15,003)
13	Sales Tax Refunds, Indian Sales Tax	(24,353)	(25,000)	(25,800)	(24,309)	44	(25,000)	-	(691)	(25,800)	(800)	(800)	(12,400)	(12,600)	(25,800)	-	(12,800)	(13,000)	(25,800)	-
14	12, CH 299 - MPLS Sales Tax to MSFA	4,093	5,370	6,908	4,093	-	4,866	(504)	773	5,958	(950)	1,092	2,120	2,423	4,543	(323)	2,609	2,894	5,503	(455)
15	MPLS Sales Tax W/Hold for Stadium	-	17,423	37,419	-	-	17,275	(148)	17,275	36,958	(461)	19,683	-	17,183	17,183	(92)	18,224	18,513	36,737	(221)
16	<b>SUBTOTAL: SALES TAX</b>	<b>11,123,572</b>	<b>11,873,325</b>	<b>12,721,928</b>	<b>11,215,148</b>	<b>91,576</b>	<b>12,124,894</b>	<b>251,569</b>	<b>909,746</b>	<b>12,919,752</b>	<b>197,824</b>	<b>794,858</b>	<b>5,928,159</b>	<b>6,115,946</b>	<b>12,044,105</b>	<b>(80,789)</b>	<b>6,313,861</b>	<b>6,509,811</b>	<b>12,823,672</b>	<b>(96,080)</b>
<b>STATEWIDE PROPERTY TAXES</b>																				
19	Statewide Property Taxes	1,620,484	1,560,557	1,534,319	1,622,003	1,519	1,561,121	564	(60,882)	1,535,602	1,283	(25,519)	787,515	774,358	1,561,873	752	767,814	767,821	1,535,635	33
20	<b>SUBTOTAL: STATEWIDE PROPERTY TAXES</b>	<b>1,620,484</b>	<b>1,560,557</b>	<b>1,534,319</b>	<b>1,622,003</b>	<b>1,519</b>	<b>1,561,121</b>	<b>564</b>	<b>(60,882)</b>	<b>1,535,602</b>	<b>1,283</b>	<b>(25,519)</b>	<b>787,515</b>	<b>774,358</b>	<b>1,561,873</b>	<b>752</b>	<b>767,814</b>	<b>767,821</b>	<b>1,535,635</b>	<b>33</b>
<b>ESTATE TAX</b>																				
23	Estate Tax	421,095	303,400	319,500	449,267	28,172	336,200	32,800	(113,067)	348,600	29,100	12,400	168,000	168,000	336,000	(200)	175,700	187,000	362,700	14,100
24	Estate Tax Refunds	(13,979)	(20,100)	(19,000)	(10,855)	3,124	(10,200)	9,900	655	(12,400)	6,600	(2,200)	(4,100)	(7,800)	(11,900)	(1,700)	(8,200)	(8,800)	(17,000)	(4,600)
25	<b>SUBTOTAL: ESTATE TAX</b>	<b>407,116</b>	<b>283,300</b>	<b>300,500</b>	<b>438,412</b>	<b>31,296</b>	<b>326,000</b>	<b>42,700</b>	<b>(112,412)</b>	<b>336,200</b>	<b>35,700</b>	<b>10,200</b>	<b>163,900</b>	<b>160,200</b>	<b>324,100</b>	<b>(1,900)</b>	<b>167,500</b>	<b>178,200</b>	<b>345,700</b>	<b>9,500</b>
<b>ALCOHOLIC BEVERAGE TAX</b>																				
28	Alcoholic Beverage Tax	185,676	192,550	199,640	186,343	667	193,940	1,390	7,597	200,960	1,320	7,020	96,060	97,410	193,470	(470)	99,070	101,370	200,440	(520)
29	Alcoholic Beverage Tax Refunds	(1,678)	(1,500)	(1,500)	(1,751)	(73)	(1,600)	(100)	151	(1,500)	-	100	(800)	(800)	(1,600)	-	(750)	(750)	(1,500)	-
30	<b>SUBTOTAL: ALCOHOLIC BEVERAGE TAX</b>	<b>183,998</b>	<b>191,050</b>	<b>198,140</b>	<b>184,592</b>	<b>594</b>	<b>192,340</b>	<b>1,290</b>	<b>7,748</b>	<b>199,460</b>	<b>1,320</b>	<b>7,120</b>	<b>95,260</b>	<b>96,610</b>	<b>191,870</b>	<b>(470)</b>	<b>98,320</b>	<b>100,620</b>	<b>198,940</b>	<b>(520)</b>
<b>CIGARETTE &amp; TOBACCO PRODUCTS TAX</b>																				
33	Cigarette & Tobacco Products Tax	1,210,045	1,265,830	1,259,310	1,185,274	(24,771)	1,179,070	(86,760)	(6,204)	1,160,870	(98,440)	(18,200)	587,570	577,780	1,165,350	(13,720)	570,010	566,130	1,136,140	(24,730)
34	Cigarette & Tobacco Products Tax Refunds	(28,584)	(21,300)	(21,500)	(28,629)	(45)	(21,300)	-	7,329	(21,500)	-	(200)	(10,300)	(10,600)	(20,900)	400	(10,700)	(10,700)	(21,400)	100
35	<b>SUBTOTAL: CIGARETTE &amp; TOBACCO TAX</b>	<b>1,181,461</b>	<b>1,244,530</b>	<b>1,237,810</b>	<b>1,156,645</b>	<b>(24,816)</b>	<b>1,157,770</b>	<b>(86,760)</b>	<b>1,125</b>	<b>1,139,370</b>	<b>(98,440)</b>	<b>(18,400)</b>	<b>577,270</b>	<b>567,180</b>	<b>1,144,450</b>	<b>(13,320)</b>	<b>559,310</b>	<b>555,430</b>	<b>1,114,740</b>	<b>(24,630)</b>
37	TACONITE OCCUPATION TAX	32,954	40,200	28,000	34,393	1,439	43,600	3,400	9,207	40,900	12,900	(2,700)	19,700	19,700	39,400	(4,200)	19,700	19,000	38,700	(2,200)
38	MORTGAGE REGISTRY TAX	234,481	245,086	260,426	239,128	4,647	269,147	24,061	30,019	268,798	8,372	(349)	146,376	127,518	273,894	4,747	126,794	129,641	256,435	(12,363)
39	DEED TRANSFER TAX	259,591	311,488	348,126	259,916	325	303,817	(7,671)	43,901	316,934	(31,192)	13,117	145,257	153,918	299,175	(4,642)	157,086	160,689	317,775	841
<b>INSURANCE GROSS EARN / FIRE MARSHALL</b>																				
42	Insurance Gross Earn / Fire Marshall	808,316	851,637	907,938	808,863	547	852,825	1,188	43,962	924,111	16,173	71,286	427,358	442,378	869,736	16,911	457,075	471,874	928,949	4,838
43	Insurance Gross Earn / Fire Marshall Refunds	(6,060)	(5,000)	(5,000)	(7,011)	(951)	(5,000)	2,011	(5,000)	(5,000)	-	-	(2,000)	(2,500)	(4,500)	500	(2,500)	(2,500)	(5,000)	-
44	<b>SUBTOTAL: INSURANCE GROSS EARNINGS / FIRE MARSHALL</b>	<b>802,256</b>	<b>846,637</b>	<b>902,938</b>	<b>801,852</b>	<b>(404)</b>	<b>847,825</b>	<b>1,188</b>	<b>45,973</b>	<b>919,111</b>	<b>16,173</b>	<b>71,286</b>	<b>425,358</b>	<b>439,878</b>	<b>865,236</b>	<b>17,411</b>	<b>454,575</b>	<b>469,374</b>	<b>923,949</b>	<b>4,838</b>
46	CONTROLLED SUBSTANCE TAX	5	10	10	-	(5)	10	-	10	10	-	-	5	5	10	-	5	5	10	-
47	OTHER GROSS EARNINGS	104	100	100	105	1	100	-	(5)	100	-	-	50	50	100	-	50	50	100	-
<b>LAWFUL GAMBLING TAX</b>																				
50	Lawful Gambling Tax	159,444	190,400	218,000	164,148	4,704	210,500	20,100	46,352	247,400	29,400	36,900	102,400	114,000	216,400	5,900	123,600	133,100	256,700	9,300
51	Lawful Gambling Tax Refunds	(423)	(400)	(400)	(561)	(138)	(500)	(100)	61	(500)	(100)	(100)	(250)	(250)	(500)	-	(250)	(250)	(500)	-
52	<b>SUBTOTAL: LAWFUL GAMBLING TAX</b>	<b>159,021</b>	<b>190,000</b>	<b>217,600</b>	<b>163,587</b>	<b>4,566</b>	<b>210,000</b>	<b>20,000</b>	<b>46,413</b>	<b>246,900</b>	<b>29,300</b>	<b>36,900</b>	<b>102,150</b>	<b>113,750</b>	<b>215,900</b>	<b>5,900</b>	<b>123,350</b>	<b>132,850</b>	<b>256,200</b>	<b>9,300</b>
53	REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base	73,800	73,800	73,800	73,800	-	73,800	-	36,900	73,800	-	-	36,900	36,900	73,800	-	36,900	36,900	73,800	-
54	REFERENCE LINE: Lawful Gambling Taxes - Stadium	85,975	116,200	143,800	90,541	4,566	136,200	20,000	45,659	173,100	29,300	36,900	65,250	76,850	142,100	5,900	86,450	95,950	182,400	9,300
56	MEDICAL ASSISTANCE SURCHARGES	578,031	610,705	656,597	579,390	1,359	618,254	7,549	38,864	666,390	9,793	48,136	303,777	314,831	618,608	354	327,742	342,412	670,154	3,764
57	OTHER TAX REFUNDS	(11,300)	(10,806)	(10,806)	(11,313)	(13)	(10,706)	100	607	(10,706)	100	-	(6,003)	(5,353)	(650)	-	(5,353)	(5,353)	(10,706)	-
61	<b>TOTAL TAX REVENUES</b>	<b>43,158,613</b>	<b>46,123,170</b>	<b>48,822,124</b>	<b>43,847,316</b>	<b>688,703</b>	<b>46,580,191</b>	<b>457,021</b>	<b>2,732,875</b>	<b>49,550,730</b>	<b>728,606</b>	<b>2,970,539</b>	<b>22,770,622</b>	<b>23,898,723</b>	<b>46,669,345</b>	<b>89,154</b>	<b>24,401,403</b>	<b>25,169,867</b>	<b>49,571,270</b>	<b>20,540</b>

# TAX POLICY | AIDS, CREDITS, & REFUNDS

## FEBRUARY 2020 FORECAST

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

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
		EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	EOS ENACTED FY 2022-23	ACTUAL FY 2018-19	ACT 18-19 vs. EOS 18-19	NOV FORECAST FY 2020-21	NOV 20-21 vs. EOS 20-21	NOV 20-21 vs. ACT 18-19	NOV FORECAST FY 2022-23	NOV 22-23 vs. EOS 22-23	NOV 22-23 vs. NOV 20-21	FEB FORECAST FY 2020	FEB FORECAST FY 2021	FEB FORECAST FY 2020-21	COMPARISON FEB 20-21 vs. NOV 20-21	FEB FORECAST FY 2022	FEB FORECAST FY 2023	FEB FORECAST FY 2022-23	COMPARISON FEB 22-23 vs. NOV 22-23
	<b>PROPERTY TAX AIDS, CREDITS, &amp; REFUNDS:</b>																			
	<b>PROPERTY TAX REFUNDS</b>																			
86	Homeowners (Homestead Credit Refund)	938,554	1,054,810	1,142,930	926,304	(12,250)	1,093,800	38,990	167,496	1,182,900	39,970	89,100	542,300	564,900	1,107,200	13,400	590,700	608,600	1,199,300	16,400
87	Renter Property Tax Refund	445,688	462,200	480,000	446,314	626	466,100	3,900	19,786	480,700	700	14,600	228,300	232,800	461,100	(5,000)	237,400	240,000	477,400	(3,300)
88	Targeting (Special Property Tax Refund)	10,981	10,100	10,000	11,569	588	11,569	588	3,361	14,930	4,830	(4,930)	9,621	4,700	14,321	(609)	5,000	5,000	10,000	-
89	Forest Land Credits (Sustainable Forest Incentive Payment)	21,660	23,530	25,450	21,667	7	24,270	740	2,603	26,260	810	1,990	11,857	12,330	24,187	(83)	12,830	13,350	26,180	(80)
90	<b>SUBTOTAL: PROPERTY TAX REFUNDS</b>	<b>1,416,883</b>	<b>1,550,640</b>	<b>1,658,380</b>	<b>1,405,854</b>	<b>(11,029)</b>	<b>1,599,100</b>	<b>48,460</b>	<b>193,246</b>	<b>1,699,860</b>	<b>41,480</b>	<b>100,760</b>	<b>792,078</b>	<b>814,730</b>	<b>1,606,808</b>	<b>7,708</b>	<b>845,930</b>	<b>866,950</b>	<b>1,712,880</b>	<b>13,020</b>
89	<b>POLITICAL CONTRIBUTION REFUNDS</b>	<b>6,695</b>	<b>7,500</b>	<b>8,500</b>	<b>6,503</b>	<b>(192)</b>	<b>6,500</b>	<b>(1,000)</b>	<b>(3)</b>	<b>7,500</b>	<b>(1,000)</b>	<b>1,000</b>	<b>2,200</b>	<b>4,000</b>	<b>6,200</b>	<b>(300)</b>	<b>3,500</b>	<b>4,000</b>	<b>7,500</b>	<b>-</b>
91	<b>TAX REFUND INTEREST (OPEN)</b>	<b>20,637</b>	<b>21,200</b>	<b>22,800</b>	<b>25,120</b>	<b>4,483</b>	<b>36,250</b>	<b>15,050</b>	<b>11,130</b>	<b>23,900</b>	<b>1,100</b>	<b>(12,350)</b>	<b>24,300</b>	<b>12,400</b>	<b>36,700</b>	<b>450</b>	<b>11,900</b>	<b>11,000</b>	<b>22,900</b>	<b>(1,000)</b>
	<b>LOCAL AIDS:</b>																			
	<b>LOCAL GOVERNMENT AID</b>																			
96	Local Government Aid	1,131,888	1,016,774	1,128,796	1,131,051	(837)	1,016,774	-	(114,277)	1,128,796	-	112,022	456,376	561,353	1,017,729	955	564,398	564,398	1,128,796	-
97	<b>SUBTOTAL: LOCAL GOVERNMENT AID</b>	<b>1,131,888</b>	<b>1,016,774</b>	<b>1,128,796</b>	<b>1,131,051</b>	<b>(837)</b>	<b>1,016,774</b>	<b>-</b>	<b>(114,277)</b>	<b>1,128,796</b>	<b>-</b>	<b>112,022</b>	<b>456,376</b>	<b>561,353</b>	<b>1,017,729</b>	<b>955</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>-</b>
	<b>COUNTY PROGRAM AID</b>																			
100	County Program Aid	442,548	493,916	527,908	442,548	-	493,916	-	51,368	527,925	17	34,009	233,958	260,216	494,174	258	263,971	263,954	527,925	-
101	MMB Public Defender Aid (Transfer Out)	-	1,000	1,000	-	-	1,000	-	1,000	1,000	-	-	500	500	1,000	-	500	500	1,000	-
102	MMB Local Impact Notes (Transfer Out)	-	414	414	-	-	414	-	414	414	-	-	207	207	414	-	207	207	414	-
103	MDE Local Impact Notes (Transfer Out)	-	14	14	-	-	14	-	14	14	-	-	7	7	14	-	7	7	14	-
104	<b>SUBTOTAL: COUNTY PROGRAM AID</b>	<b>442,548</b>	<b>495,344</b>	<b>529,336</b>	<b>442,548</b>	<b>-</b>	<b>495,344</b>	<b>-</b>	<b>52,796</b>	<b>529,353</b>	<b>17</b>	<b>34,009</b>	<b>234,672</b>	<b>260,930</b>	<b>495,602</b>	<b>258</b>	<b>264,685</b>	<b>264,668</b>	<b>529,353</b>	<b>-</b>
106	<b>TOWNSHIP AID</b>	<b>20,191</b>	<b>20,000</b>	<b>20,000</b>	<b>20,191</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>(191)</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
108	<b>PILT DNR AND DOT</b>	<b>67,894</b>	<b>72,203</b>	<b>73,103</b>	<b>67,913</b>	<b>19</b>	<b>72,079</b>	<b>(124)</b>	<b>4,166</b>	<b>72,979</b>	<b>(124)</b>	<b>900</b>	<b>35,927</b>	<b>36,152</b>	<b>72,079</b>	<b>-</b>	<b>36,377</b>	<b>36,602</b>	<b>72,979</b>	<b>-</b>
110	<b>AQUATIC INVASIVE SPECIES PREVENTION AID</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
	<b>RIPARIAN PROTECTION AID</b>																			
113	To BWSR (Transfer Out)	1,942	2,000	2,000	1,942	-	2,000	-	58	2,000	-	-	1,000	1,000	2,000	-	1,000	1,000	2,000	-
114	To Counties	16,058	18,000	18,000	16,058	-	14,000	(4,000)	(2,058)	14,000	(4,000)	-	7,000	7,000	14,000	-	7,000	7,000	14,000	-
115	<b>SUBTOTAL: RIPARIAN PROTECTION AID</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>	<b>18,000</b>	<b>-</b>	<b>16,000</b>	<b>(4,000)</b>	<b>(2,000)</b>	<b>16,000</b>	<b>(4,000)</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>
117	<b>ICWA OUT-OF-HOME PLACEMENT AID</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>
119	<b>AID TO COUNTIES W/ INDIAN CASINOS</b>	<b>3,086</b>	<b>3,086</b>	<b>3,086</b>	<b>3,140</b>	<b>54</b>	<b>3,194</b>	<b>108</b>	<b>54</b>	<b>3,194</b>	<b>108</b>	<b>-</b>	<b>1,597</b>	<b>1,597</b>	<b>3,194</b>	<b>-</b>	<b>1,597</b>	<b>1,597</b>	<b>3,194</b>	<b>-</b>
	<b>TACONITE PRODUCTION TAX REPLACEMENT AID</b>																			
122	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	6,171	7,920	8,570	6,171	-	7,732	(188)	1,561	8,289	(281)	557	3,723	4,013	7,736	4	4,087	4,195	8,282	(7)
123	Repl. Taconite Prod. Tax Red.	8,421	8,638	8,430	8,424	3	8,653	15	229	8,527	97	(126)	4,297	4,359	8,656	3	4,291	4,235	8,526	(1)
124	<b>SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID</b>	<b>14,592</b>	<b>16,558</b>	<b>17,000</b>	<b>14,595</b>	<b>3</b>	<b>16,385</b>	<b>(173)</b>	<b>1,790</b>	<b>16,816</b>	<b>(184)</b>	<b>431</b>	<b>8,020</b>	<b>8,372</b>	<b>16,392</b>	<b>7</b>	<b>8,378</b>	<b>8,430</b>	<b>16,808</b>	<b>(8)</b>
126	<b>BUSINESS PRODUCTION PROPERTY TRANSITION AID</b>	<b>190</b>	<b>80</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>77</b>	<b>(3)</b>	<b>(113)</b>	<b>-</b>	<b>-</b>	<b>(77)</b>	<b>53</b>	<b>24</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
128	<b>UTILITY VALUATION TRANSITION AID</b>	<b>5</b>	<b>8</b>	<b>7</b>	<b>5</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>3</b>	<b>24</b>	<b>17</b>	<b>16</b>	<b>5</b>	<b>3</b>	<b>8</b>	<b>-</b>	<b>11</b>	<b>12</b>	<b>23</b>	<b>(1)</b>
	<b>DISPARITY REDUCTION AID</b>																			
131	To School Districts	15,889	16,011	16,018	15,935	46	15,938	(73)	3	15,934	(84)	(4)	7,971	7,967	15,938	-	7,967	7,967	15,934	-
132	To Cities, Counties, Towns	20,182	20,278	20,278	20,209	27	20,246	(32)	37	20,246	(32)	-	10,123	10,123	20,246	-	10,123	10,123	20,246	-
133	<b>SUBTOTAL: DISPARITY REDUCTION AID</b>	<b>36,071</b>	<b>36,289</b>	<b>36,296</b>	<b>36,144</b>	<b>73</b>	<b>36,184</b>	<b>(105)</b>	<b>40</b>	<b>36,180</b>	<b>(116)</b>	<b>(4)</b>	<b>18,094</b>	<b>18,090</b>	<b>36,184</b>	<b>-</b>	<b>18,090</b>	<b>18,090</b>	<b>36,180</b>	<b>-</b>
	<b>BORDER CITY DISPARITY CREDIT</b>																			
136	To School Districts	5,045	5,635	5,906	5,086	41	5,252	(383)	166	5,648	(258)	396	2,534	2,837	5,371	119	2,926	2,994	5,920	272
137	To Cities, Counties, Towns	18,500	21,342	22,181	18,500	-	20,891	(451)	2,391	22,499	318	1,608	9,959	11,457	21,416	525	11,678	11,899	23,577	1,078
138	<b>SUBTOTAL: BORDER CITY DISPARITY CREDIT</b>	<b>23,545</b>	<b>26,977</b>	<b>28,087</b>	<b>23,586</b>	<b>41</b>	<b>26,143</b>	<b>(834)</b>	<b>2,557</b>	<b>28,147</b>	<b>60</b>	<b>2,004</b>	<b>12,493</b>	<b>14,294</b>	<b>26,787</b>	<b>644</b>	<b>14,604</b>	<b>14,893</b>	<b>29,497</b>	<b>1,350</b>
	<b>AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>																			
141	To School Districts	17,265	17,532	17,626	17,265	-	17,110	(422)	(155)	16,828	(798)	(282)	8,669	8,210	16,879	(231)	8,157	8,157	16,314	(514)
142	To Cities, Counties, Towns	58,593	60,005	60,202	58,542	(51)	56,892	(3,113)	(1,650)	56,000	(4,202)	(892)	28,892	27,144	56,036	(856)	27,144	27,144	54,288	(1,712)
143	<b>SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>	<b>75,858</b>	<b>77,537</b>	<b>77,828</b>	<b>75,807</b>	<b>(51)</b>	<b>74,002</b>	<b>(3,535)</b>	<b>(1,805)</b>	<b>72,828</b>	<b>(5,000)</b>	<b>(1,174)</b>	<b>37,561</b>	<b>35,354</b>	<b>72,915</b>	<b>(1,087)</b>	<b>35,301</b>	<b>35,301</b>	<b>70,602</b>	<b>(2,226)</b>
145	<b>SCHOOL BUILDING BOND AGRICULTURAL CREDIT</b>	<b>32,430</b>	<b>89,829</b>	<b>129,477</b>	<b>32,429</b>	<b>(1)</b>	<b>93,872</b>	<b>4,043</b>	<b>61,443</b>	<b>144,401</b>	<b>14,924</b>	<b>50,529</b>	<b>37,856</b>	<b>55,839</b>	<b>93,695</b>	<b>(177)</b>	<b>68,417</b>	<b>77,475</b>	<b>145,892</b>	<b>1,491</b>
147	<b>AGRICULTURAL PRESERVATION CREDIT</b>	<b>966</b>	<b>661</b>	<b>660</b>	<b>958</b>	<b>(8)</b>	<b>385</b>	<b>(276)</b>	<b>(573)</b>	<b>380</b>	<b>(280)</b>	<b>(5)</b>	<b>195</b>	<b>210</b>	<b>405</b>	<b>20</b>	<b>190</b>	<b>190</b>	<b>380</b>	<b>-</b>
149	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>10,643</b>	<b>10,838</b>	<b>11,055</b>	<b>10,657</b>	<b>14</b>	<b>10,837</b>	<b>(1)</b>	<b>180</b>	<b>11,055</b>	<b>-</b>	<b>218</b>	<b>5,392</b>	<b>5,445</b>	<b>10,837</b>					

# TAX POLICY | AIDS, CREDITS, & REFUNDS

## FEBRUARY 2020 FORECAST

\$\$\$ In thousands | BOLD indicates rows that total

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
		EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	EOS ENACTED FY 2022-23	ACTUAL FY 2018-19	ACT 18-19 vs. EOS 18-19	NOV FORECAST FY 2020-21	NOV 20-21 vs. EOS 20-21	NOV 20-21 vs. ACT 18-19	NOV FORECAST FY 2022-23	NOV 22-23 vs. EOS 22-23	NOV 22-23 vs. NOV 20-21	FEB FORECAST FY 2020	FEB FORECAST FY 2021	FEB FORECAST FY 2020-21	COMPARISON FEB 20-21 vs. NOV 20-21	FEB FORECAST FY 2022	FEB FORECAST FY 2023	FEB FORECAST FY 2022-23	COMPARISON FEB 22-23 vs. NOV 22-23
	TACONITE AID REIMBURSEMENT	1,122	1,122	1,122	1,122	-	1,122	-	-	1,122	-	-	561	561	1,122	-	561	561	1,122	-
152	PRIOR YEAR CREDIT ADJUSTMENTS	35	1	-	63	28	134	133	71	-	-	(134)	130	4	134	-	-	-	-	-
	<b>POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>																			
155	Police State Aid	148,832	163,010	178,010	148,832	-	166,140	3,130	17,308	181,430	3,420	15,290	81,240	84,900	166,140	-	88,720	92,710	181,430	-
156	Fire State Aid	58,329	61,800	65,460	58,329	-	61,870	70	3,541	65,570	110	3,700	30,445	31,400	61,845	(25)	32,310	33,260	65,570	-
157	Insurance Surcharge Aid	8,149	8,810	9,340	8,149	-	8,810	-	661	9,340	-	530	3,780	4,130	7,910	(900)	4,260	4,380	8,640	(700)
158	<b>SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>	<b>215,310</b>	<b>233,620</b>	<b>252,810</b>	<b>215,310</b>	<b>-</b>	<b>236,820</b>	<b>3,200</b>	<b>21,510</b>	<b>256,340</b>	<b>3,530</b>	<b>19,520</b>	<b>115,465</b>	<b>120,430</b>	<b>235,895</b>	<b>(925)</b>	<b>125,290</b>	<b>130,350</b>	<b>255,640</b>	<b>(700)</b>
160	POLICE-FIRE RETIREMENT SUPP. AID	30,998	31,000	31,000	30,996	(2)	31,000	-	4	31,000	-	-	15,500	15,500	31,000	-	15,500	15,500	31,000	-
162	LOCAL POLICE/FIRE AMORT. AID (OPEN)	5,458	5,458	5,458	5,458	-	5,458	-	-	5,458	-	-	2,729	2,729	5,458	-	2,729	2,729	5,458	-
164	REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)	4,188	4,188	4,188	4,188	-	4,188	-	-	4,188	-	-	2,094	2,094	4,188	-	2,094	2,094	4,188	-
166	FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT	1,261	1,172	1,172	1,334	73	1,321	149	(13)	1,232	60	(89)	705	616	1,321	-	616	616	1,232	-
168	PERA PENSION AID	27,984	13,860	-	27,986	2	13,900	40	(14,086)	-	-	(13,900)	13,900	-	13,900	-	-	-	-	-
	<b>DISASTER CREDIT</b>																			
171	To School Districts	70	23	50	70	-	26	3	(44)	59	9	33	23	3	26	-	28	31	59	-
172	To Cities, Counties, Towns	217	100	200	212	(5)	77	(23)	(135)	188	(12)	111	77	-	77	-	94	94	188	-
173	<b>SUBTOTAL: DISASTER CREDIT</b>	<b>287</b>	<b>123</b>	<b>250</b>	<b>282</b>	<b>(5)</b>	<b>103</b>	<b>(20)</b>	<b>(179)</b>	<b>247</b>	<b>(3)</b>	<b>144</b>	<b>100</b>	<b>3</b>	<b>103</b>	<b>-</b>	<b>122</b>	<b>125</b>	<b>247</b>	<b>-</b>
175	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	-	160	160	-	-	75	(85)	75	150	(10)	75	-	75	75	-	75	75	150	-
176	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	3	38	40	4	1	23	(15)	19	50	10	27	-	23	23	-	25	25	50	-
	<b>MAHNOMEN ADJUSTMENTS</b>																			
179	Mahnomen (School)	280	280	280	280	-	280	-	-	280	-	-	140	140	280	-	140	140	280	-
180	Mahnomen (Non-School)	2,120	2,120	2,120	2,120	-	2,120	-	-	2,120	-	-	1,060	1,060	2,120	-	1,060	1,060	2,120	-
181	<b>SUBTOTAL: MAHNOMEN ADJUSTMENTS</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>
183	BORDER CITY REIMBURSEMENT	214	206	200	214	-	205	(1)	(9)	200	-	(5)	65	60	125	(80)	60	60	120	(80)
185	PERFORMANCE MEASUREMENT	880	854	863	880	-	935	81	55	947	84	12	466	469	935	-	472	475	947	-
187	MPLS DEBT SERVICE AID	8,240	8,240	8,240	8,240	-	8,240	-	-	8,240	-	-	4,120	4,120	8,240	-	4,120	4,120	8,240	-
189	GRANTS TO VARIOUS LOCAL GOVERNMENTS	1,200	5,647	5,400	1,200	-	5,647	-	4,447	5,400	-	(247)	5,047	600	5,647	-	5,400	-	5,400	-
191	BLOOMINGTON INFRASTRUCTURE PROJECTS FD	9,562	-	-	9,562	-	-	-	(9,562)	-	-	-	-	-	-	-	-	-	-	-
192	FIRE/EMS VOLUNTEER RETENTION STIPENDS (OPEN)	1,558	-	-	1,558	-	-	-	(1,558)	-	-	-	-	-	-	-	-	-	-	-
201	<b>TOTAL TAX AIDS AND CREDITS</b>	<b>3,657,822</b>	<b>3,803,613</b>	<b>4,107,714</b>	<b>3,650,488</b>	<b>(7,334)</b>	<b>3,864,705</b>	<b>61,092</b>	<b>214,217</b>	<b>4,158,387</b>	<b>50,673</b>	<b>293,682</b>	<b>1,861,901</b>	<b>2,010,277</b>	<b>3,872,178</b>	<b>7,473</b>	<b>2,070,142</b>	<b>2,100,091</b>	<b>4,170,233</b>	<b>11,846</b>