

TAX POLICY | AIDS, CREDITS, & REFUNDS

NOVEMBER 2019 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
		EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	EOS ENACTED FY 2022-23	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2018-19	ACT 18-19 vs. EOS 18-19	NOV FORECAST FY 2020	NOV FORECAST FY 2021	NOV FORECAST FY 2020-21	NOV 20-21 vs. EOS 20-21	NOV 20-21 vs. ACT 18-19	NOV FORECAST FY 2022	NOV FORECAST FY 2023	NOV FORECAST FY 2022-23	NOV 22-23 vs. EOS 22-23	NOV 22-23 vs. NOV 20-21
GENERAL FUND TAX REVENUES:																		
INDIVIDUAL INCOME TAX																		
1	Individual Income Tax	26,965,913	28,747,105	31,439,750	13,376,923	14,016,898	27,393,821	427,908	14,158,600	14,826,500	28,985,100	237,995	1,591,279	15,299,000	15,743,000	31,042,000	(397,750)	2,056,900
2	Individual Income Tax Refunds	(3,217,223)	(3,200,600)	(4,067,400)	(1,593,423)	(1,611,480)	(3,204,903)	12,320	(1,647,100)	(1,298,900)	(2,946,000)	254,600	258,903	(1,566,200)	(1,580,300)	(3,146,500)	920,900	(200,500)
3	SUBTOTAL: INDIVIDUAL INCOME TAX	23,748,690	25,546,505	27,372,350	11,783,500	12,405,418	24,188,918	440,228	12,511,500	13,527,600	26,039,100	492,595	1,850,182	13,732,800	14,162,700	27,895,500	523,150	1,856,400
CORPORATE FRANCHISE TAX																		
6	Corporate Franchise Tax	3,183,711	3,708,101	3,553,269	1,452,885	1,823,662	3,276,547	92,836	1,713,139	1,665,131	3,378,270	(329,831)	101,723	1,756,102	1,760,564	3,516,666	(36,603)	138,396
7	Corporate Franchise Tax Refunds	(345,562)	(517,618)	(499,183)	(138,360)	(163,647)	(302,007)	43,555	(229,397)	(251,954)	(481,351)	36,267	(179,344)	(231,728)	(208,529)	(440,257)	58,926	41,094
8	SUBTOTAL: CORPORATE FRANCHISE TAX	2,838,149	3,190,483	3,054,086	1,314,525	1,660,015	2,974,540	136,391	1,483,742	1,413,177	2,896,919	(293,564)	(77,621)	1,524,374	1,552,035	3,076,409	22,323	179,490
SALES TAX																		
11	Sales Tax	11,621,691	12,300,532	13,048,401	5,684,120	5,962,207	11,646,327	24,636	6,161,177	6,342,574	12,503,751	203,219	857,424	6,519,898	6,719,737	13,239,635	191,234	735,884
12	Sales Tax Refunds	(477,859)	(425,000)	(345,000)	(218,357)	(192,606)	(410,963)	66,896	(191,499)	(184,499)	(375,998)	49,002	34,965	(164,498)	(172,501)	(336,999)	8,001	38,999
13	Sales Tax Refunds, Indian Sales Tax	(24,353)	(25,000)	(25,800)	(14,553)	(9,756)	(24,309)	44	(12,400)	(12,600)	(25,000)	-	(691)	(12,800)	(13,000)	(25,800)	-	(800)
14	12, CH 299 - MPLS Sales Tax to MSFA	4,093	5,370	6,908	1,855	2,238	4,093	-	2,254	2,612	4,866	(504)	773	2,847	3,111	5,958	(950)	1,092
15	MPLS Sales Tax W/ Hold for Stadium	-	17,423	37,419	-	-	-	-	-	17,275	17,275	(148)	17,275	18,340	18,618	36,958	(461)	19,683
16	SUBTOTAL: SALES TAX	11,123,572	11,873,325	12,721,928	5,453,065	5,762,083	11,215,148	91,576	5,959,532	6,165,362	12,124,894	251,569	909,746	6,363,787	6,555,965	12,919,752	197,824	794,858
STATEWIDE PROPERTY TAXES																		
19	Statewide Property Taxes	1,620,484	1,560,557	1,534,319	811,376	810,627	1,622,003	1,519	786,778	774,343	1,561,121	564	(60,882)	767,798	767,804	1,535,602	1,283	(25,519)
20	SUBTOTAL: STATEWIDE PROPERTY TAXES	1,620,484	1,560,557	1,534,319	811,376	810,627	1,622,003	1,519	786,778	774,343	1,561,121	564	(60,882)	767,798	767,804	1,535,602	1,283	(25,519)
ESTATE TAX																		
23	Estate Tax	421,095	303,400	319,500	220,595	228,672	449,267	28,172	172,800	163,400	336,200	32,800	(113,067)	168,500	180,100	348,600	29,100	12,400
24	Estate Tax Refunds	(13,979)	(20,100)	(19,000)	(7,179)	(3,676)	(10,855)	3,124	(4,100)	(6,100)	(10,200)	9,900	655	(6,000)	(6,400)	(12,400)	6,600	(2,200)
25	SUBTOTAL: ESTATE TAX	407,116	283,300	300,500	213,416	224,996	438,412	31,296	168,700	157,300	326,000	42,700	(112,412)	162,500	173,700	336,200	35,700	10,200
ALCOHOLIC BEVERAGE TAX																		
28	Alcoholic Beverage Tax	185,676	192,550	199,640	92,476	93,867	186,343	667	96,290	97,650	193,940	1,390	7,597	99,320	101,640	200,960	1,320	7,020
29	Alcoholic Beverage Tax Refunds	(1,678)	(1,500)	(1,500)	(728)	(1,023)	(1,751)	(73)	(800)	(800)	(1,600)	(100)	151	(750)	(750)	(1,500)	-	100
30	SUBTOTAL: ALCOHOLIC BEVERAGE TAX	183,998	191,050	198,140	91,748	92,844	184,592	594	95,490	96,850	192,340	1,290	7,748	98,570	100,890	199,460	1,320	7,120
CIGARETTE & TOBACCO PRODUCTS TAX																		
33	Cigarette & Tobacco Products Tax	1,210,045	1,265,830	1,259,310	577,145	608,129	1,185,274	(24,771)	592,970	586,100	1,179,070	(86,760)	(6,204)	581,200	579,670	1,160,870	(98,440)	(18,200)
34	Cigarette & Tobacco Products Tax Refunds	(28,584)	(21,300)	(21,500)	(13,834)	(14,795)	(28,629)	(45)	(10,650)	(10,650)	(21,300)	-	7,329	(10,750)	(10,750)	(21,500)	-	(200)
35	SUBTOTAL: CIGARETTE & TOBACCO TAX	1,181,461	1,244,530	1,237,810	563,311	593,334	1,156,645	(24,816)	582,320	575,450	1,157,770	(86,760)	1,125	570,450	568,920	1,139,370	(98,440)	(18,400)
37	TACONITE OCCUPATION TAX	32,954	40,200	28,000	13,054	21,339	34,393	1,439	21,700	21,900	43,600	3,400	9,207	21,900	19,000	40,900	12,900	(2,700)
38	MORTGAGE REGISTRY TAX	234,481	245,086	260,426	122,050	117,078	239,128	4,647	138,652	130,495	269,147	24,061	30,019	133,188	135,610	268,798	8,372	(349)
39	DEED TRANSFER TAX	259,591	311,488	348,126	128,108	131,808	259,916	325	150,109	153,708	303,817	(7,671)	43,901	156,446	160,488	316,934	(31,192)	13,117
INSURANCE GROSS EARN / FIRE MARSHALL																		
42	Insurance Gross Earn / Fire Marshall	808,316	851,637	907,938	400,532	408,331	808,863	547	418,767	434,058	852,825	1,188	43,962	452,445	471,666	924,111	16,173	71,286
43	Insurance Gross Earn / Fire Marshall Refunds	(6,060)	(5,000)	(5,000)	(4,060)	(2,951)	(7,011)	(951)	(2,500)	(2,500)	(5,000)	-	2,011	(2,500)	(2,500)	(5,000)	-	-
44	SUBTOTAL: INSURANCE GROSS EARNINGS / FIRE MARSHALL	802,256	846,637	902,938	396,472	405,380	801,852	(404)	416,267	431,558	847,825	1,188	45,973	449,945	469,166	919,111	16,173	71,286
46	CONTROLLED SUBSTANCE TAX	5	10	10	-	-	-	(5)	5	5	10	-	10	5	5	10	-	-
47	OTHER GROSS EARNINGS	104	100	100	54	51	105	1	50	50	100	-	(5)	50	50	100	-	-
LAWFUL GAMBLING TAX																		
50	Lawful Gambling Tax	159,444	190,400	218,000	75,044	89,104	164,148	4,704	100,600	109,900	210,500	20,100	46,352	119,100	128,300	247,400	29,400	36,900
51	Lawful Gambling Tax Refunds	(423)	(400)	(400)	(223)	(338)	(561)	(138)	(250)	(250)	(500)	(100)	61	(250)	(250)	(500)	(100)	-
52	SUBTOTAL: LAWFUL GAMBLING TAX	159,021	190,000	217,600	74,821	88,766	163,587	4,566	100,350	109,650	210,000	20,000	46,413	118,850	128,050	246,900	29,300	36,900
53	REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base	73,800	73,800	73,800	36,900	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	38,675	51,866	90,541	4,566	63,450	72,750	136,200	20,000	45,659	81,950	91,150	173,100	29,300	36,900
56	MEDICAL ASSISTANCE SURCHARGES	578,031	610,705	656,597	287,376	292,014	579,390	1,359	303,703	314,551	618,254	7,549	38,864	326,476	339,914	666,390	9,793	48,136
57	OTHER TAX REFUNDS	(11,300)	(10,806)	(10,806)	(5,197)	(6,116)	(11,313)	(13)	(5,353)	(5,353)	(10,706)	100	607	(5,353)	(5,353)	(10,706)	100	-
61	TOTAL TAX REVENUES	43,158,613	46,123,170	48,822,124	21,247,679	22,599,637	43,847,316	688,703	22,713,545	23,866,646	46,580,191	457,021	2,732,875	24,421,786	25,128,944	49,550,730	728,606	2,970,539

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PROPERTY TAX AIDS, CREDITS, & REFUNDS:																		
PROPERTY TAX REFUNDS																		
100	Homeowners (Homestead Credit Refund)	938,554	1,054,810	1,142,930	447,754	478,550	926,304	(12,250)	537,800	556,000	1,093,800	38,990	167,496	581,100	601,800	1,182,900	39,970	89,100
101	Renter Property Tax Refund	445,688	462,200	480,000	222,588	223,726	446,314	626	231,500	234,600	466,100	3,900	19,786	238,700	242,000	480,700	700	14,600
102	Targeting (Special Property Tax Refund)	10,981	10,100	10,000	3,629	7,940	11,569	588	10,830	4,100	14,930	4,830	3,361	5,000	5,000	10,000	-	(4,930)
103	Forest Land Credits (Sustainable Forest Incentive Payment)	21,660	23,530	25,450	10,800	10,867	21,667	7	11,900	12,370	24,270	740	2,603	12,870	13,390	26,260	810	1,990
104	SUBTOTAL: PROPERTY TAX REFUNDS	1,416,883	1,550,640	1,658,380	684,771	721,083	1,405,854	(11,029)	792,030	807,070	1,599,100	48,460	193,246	837,670	862,190	1,699,860	41,480	100,760
LOCAL AIDS:																		
LOCAL GOVERNMENT AID																		
106	Local Government Aid	1,131,888	1,016,774	1,128,796	519,468	611,583	1,131,051	(837)	456,376	560,398	1,016,774	-	(114,277)	564,398	564,398	1,128,796	-	112,022
107	SUBTOTAL: LOCAL GOVERNMENT AID	1,131,888	1,016,774	1,128,796	519,468	611,583	1,131,051	(837)	456,376	560,398	1,016,774	-	(114,277)	564,398	564,398	1,128,796	-	112,022
DISPARITY REDUCTION AID																		
110	To School Districts	15,889	16,011	16,018	7,947	7,988	15,935	46	7,971	7,967	15,938	(73)	3	7,967	7,967	15,934	(84)	(4)
111	To Cities, Counties, Towns	20,182	20,278	20,278	10,088	10,121	20,209	27	10,123	10,123	20,246	(32)	37	10,123	10,123	20,246	(32)	-
112	SUBTOTAL: DISPARITY REDUCTION AID	36,071	36,289	36,296	18,035	18,109	36,144	73	18,094	18,090	36,184	(105)	40	18,090	18,090	36,180	(116)	(4)
COUNTY PROGRAM AID																		
115	County Program Aid	442,548	493,916	527,908	208,457	234,091	442,548	-	233,958	259,958	493,916	-	51,368	263,971	263,954	527,925	17	34,009
116	MMB Public Defender Aid (Transfer Out)	-	1,000	1,000	-	-	-	-	500	500	1,000	-	1,000	500	500	1,000	-	-
117	MMB Local Impact Notes (Transfer Out)	-	414	414	-	-	-	-	207	207	414	-	414	207	207	414	-	-
118	MDE Local Impact Notes (Transfer Out)	-	14	14	-	-	-	-	7	7	14	-	14	7	7	14	-	-
119	SUBTOTAL: COUNTY PROGRAM AID	442,548	495,344	529,336	208,457	234,091	442,548	-	234,672	260,672	495,344	-	52,796	264,685	264,668	529,353	17	34,009
121	AID TO COUNTIES W/ INDIAN CASINOS	3,086	3,086	3,086	1,543	1,597	3,140	54	1,597	1,597	3,194	108	54	1,597	1,597	3,194	108	-
122	AQUATIC INVASIVE SPECIES PREVENTION AID	20,000	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-	-	10,000	10,000	20,000	-	-
123	TOWNSHIP AID	20,191	20,000	20,000	10,000	10,191	20,191	-	10,000	10,000	20,000	-	(191)	10,000	10,000	20,000	-	-
PROPERTY CREDITS:																		
BORDER CITY DISPARITY CREDIT																		
128	To School Districts	5,045	5,635	5,906	2,546	2,540	5,086	41	2,534	2,718	5,252	(383)	166	2,791	2,857	5,648	(258)	396
129	To Cities, Counties, Towns	18,500	21,342	22,181	9,091	9,409	18,500	-	9,959	10,932	20,891	(451)	2,391	11,143	11,356	22,499	318	1,608
130	SUBTOTAL: BORDER CITY DISPARITY CREDIT	23,545	26,977	28,087	11,637	11,949	23,586	41	12,493	13,650	26,143	(834)	2,557	13,934	14,213	28,147	60	2,004
AGRIC. MARKET VALUE HOMESTEAD CREDIT																		
133	To School Districts	17,265	17,532	17,626	8,709	8,556	17,265	-	8,669	8,441	17,110	(422)	(155)	8,414	8,414	16,828	(798)	(282)
134	To Cities, Counties, Towns	58,593	60,005	60,202	29,395	29,147	58,542	(51)	28,892	28,000	56,892	(3,113)	(1,650)	28,000	28,000	56,000	(4,202)	(892)
135	SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT	75,858	77,537	77,828	38,104	37,703	75,807	(51)	37,561	36,441	74,002	(3,535)	(1,805)	36,414	36,414	72,828	(5,000)	(1,174)
DISASTER CREDIT																		
138	To School Districts	70	23	50	63	7	70	-	23	3	26	3	(44)	28	31	59	9	33
139	To Cities, Counties, Towns	217	100	200	212	-	212	(5)	77	-	77	(23)	(135)	94	94	188	(12)	111
140	SUBTOTAL: DISASTER CREDIT	287	123	250	275	7	282	(5)	100	3	103	(20)	(179)	122	125	247	(3)	144
TACONITE TAX RELIEF AREA AIDS & CREDITS:																		
143	Taconite Aid Reimbursement to ISD #317 Deer River (School)	1,122	1,122	1,122	561	561	1,122	-	561	561	1,122	-	-	561	561	1,122	-	-
144	Suppl. Taconite Homestead Relief (Non-School)	10,643	10,838	11,055	5,304	5,353	10,657	14	5,392	5,445	10,837	(1)	180	5,500	5,555	11,055	-	218
145	SUBTOTAL: TACONITE TAX RELIEF AREA AIDS & CREDITS	11,765	11,960	12,177	5,865	5,914	11,779	14	5,953	6,006	11,959	(1)	180	6,061	6,116	12,177	-	218
TACONITE PRODUCTION TAX REPLACEMENT AID																		
148	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	6,171	7,920	8,570	2,957	3,214	6,171	-	3,718	4,014	7,732	(188)	1,561	4,094	4,195	8,289	(281)	557
149	Repl. Taconite Prod. Tax Red.	8,421	8,638	8,430	4,263	4,161	8,424	3	4,295	4,358	8,653	15	229	4,292	4,235	8,527	97	(126)
150	SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID	14,592	16,558	17,000	7,220	7,375	14,595	3	8,013	8,372	16,385	(173)	1,790	8,386	8,430	16,816	(184)	431
LOCAL PENSION AIDS:																		
POLICE/FIRE/INSURANCE SURCHARGE STATE AID																		
155	Police State Aid	148,832	163,010	178,010	72,559	76,273	148,832	-	81,240	84,900	166,140	3,130	17,308	88,720	92,710	181,430	3,420	15,290
156	Fire State Aid	58,329	61,800	65,460	28,757	29,572	58,329	-	30,470	31,400	61,870	70	3,541	32,310	33,260	65,570	110	3,700

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157	Insurance Surcharge Aid	8,149	8,810	9,340	3,936	4,213	8,149	-	4,340	4,470	8,810	-	661	4,600	4,740	9,340	-	530
158	SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID	215,310	233,620	252,810	105,252	110,058	215,310	-	116,050	120,770	236,820	3,200	21,510	125,630	130,710	256,340	3,530	19,520
	MAHNOMEN ADJUSTMENTS																	
161	Mahnomen (School)	280	280	280	140	140	280	-	140	140	280	-	-	140	140	280	-	-
162	Mahnomen (Non-School)	2,120	2,120	2,120	1,060	1,060	2,120	-	1,060	1,060	2,120	-	-	1,060	1,060	2,120	-	-
163	SUBTOTAL: MAHNOMEN ADJUSTMENTS	2,400	2,400	2,400	1,200	1,200	2,400	-	1,200	1,200	2,400	-	-	1,200	1,200	2,400	-	-
	RIPARIAN PROTECTION AID																	
166	To BWSR (Transfer Out)	1,942	2,000	2,000	942	1,000	1,942	-	1,000	1,000	2,000	-	58	1,000	1,000	2,000	-	-
167	To Counties	16,058	18,000	18,000	7,058	9,000	16,058	-	7,000	7,000	14,000	(4,000)	(2,058)	7,000	7,000	14,000	(4,000)	-
168	SUBTOTAL: RIPARIAN PROTECTION AID	18,000	20,000	20,000	8,000	10,000	18,000	-	8,000	8,000	16,000	(4,000)	(2,000)	8,000	8,000	16,000	(4,000)	-
170	PILT DNR AND DOT	67,894	72,203	73,103	32,130	35,783	67,913	19	35,927	36,152	72,079	(124)	4,166	36,377	36,602	72,979	(124)	900
171	SCHOOL BUILDING BOND AGRICULTURAL CREDIT	32,430	89,829	129,477	-	32,429	32,429	(1)	37,853	56,019	93,872	4,043	61,443	67,731	76,670	144,401	14,924	50,529
172	POLICE-FIRE RETIREMENT SUPP. AID	30,998	31,000	31,000	15,498	15,498	30,996	(2)	15,500	15,500	31,000	-	4	15,500	15,500	31,000	-	-
173	PERA PENSION AID	27,984	13,860	-	14,065	13,921	27,986	2	13,900	-	13,900	40	(14,086)	-	-	-	-	(13,900)
174	TAX REFUND INTEREST (OPEN)	20,637	21,200	22,800	10,637	14,483	25,120	4,483	18,150	18,100	36,250	15,050	11,130	12,700	11,200	23,900	1,100	(12,350)
175	13, CH 143 - BLOOMINGTON INFRASTRUCTURE PROJECTS FD	9,562	-	-	4,858	4,704	9,562	-	-	-	-	-	(9,562)	-	-	-	-	-
176	POLITICAL CONTRIBUTION REFUNDS	6,695	7,500	8,500	3,695	2,808	6,503	(192)	2,500	4,000	6,500	(1,000)	(3)	3,500	4,000	7,500	(1,000)	1,000
177	MPLS DEBT SERVICE AID	8,240	8,240	8,240	4,120	4,120	8,240	-	4,120	4,120	8,240	-	-	4,120	4,120	8,240	-	-
178	LOCAL POLICE/FIRE AMORT. AID (OPEN)	5,458	5,458	5,458	2,729	2,729	5,458	-	2,729	2,729	5,458	-	-	2,729	2,729	5,458	-	-
179	ICWA OUT-OF-HOME PLACEMENT AID	5,000	10,000	10,000	-	5,000	5,000	-	5,000	5,000	10,000	-	5,000	5,000	5,000	10,000	-	-
180	REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)	4,188	4,188	4,188	2,094	2,094	4,188	-	2,094	2,094	4,188	-	-	2,094	2,094	4,188	-	-
181	GRANTS TO VARIOUS LOCAL GOVERNMENTS	1,200	5,647	5,400	600	600	1,200	-	5,047	600	5,647	-	4,447	5,400	-	5,400	-	(247)
182	FIRE/EMS VOLUNTEER RETENTION STIPENDS (OPEN)	1,558	-	-	1,558	-	1,558	-	-	-	-	-	(1,558)	-	-	-	-	-
183	AGRICULTURAL PRESERVATION CREDIT	966	661	660	607	351	958	(8)	195	190	385	(276)	(573)	190	190	380	(280)	(5)
184	PERFORMANCE MEASUREMENT	880	854	863	457	423	880	-	466	469	935	81	55	472	475	947	84	12
185	14, CH 308 - TRANSITION AID FOR BUS. PROD. PROP	190	80	-	105	85	190	-	53	24	77	(3)	(113)	-	-	-	-	(77)
186	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	-	160	160	-	-	-	-	-	75	75	(85)	75	75	75	150	(10)	75
187	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	3	38	40	3	1	4	1	-	23	23	(15)	19	25	25	50	10	27
188	BORDER CITY REIMBURSEMENT	214	206	200	103	111	214	-	105	100	205	(1)	(9)	100	100	200	-	(5)
189	FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT	1,261	1,172	1,172	629	705	1,334	73	705	616	1,321	149	(13)	616	616	1,232	60	(89)
190	UTILITY VALUATION TRANSITION AID	5	8	7	-	5	5	-	5	3	8	-	3	11	13	24	17	16
191	PRIOR YEAR CREDIT ADJUSTMENTS	35	1	-	(14)	77	63	28	130	4	134	133	71	-	-	-	-	(134)
199	TOTAL TAX AIDS AND CREDITS	3,657,822	3,803,613	4,107,714	1,723,701	1,926,787	3,650,488	(7,334)	1,856,618	2,008,087	3,864,705	61,092	214,217	2,062,827	2,095,560	4,158,387	50,673	293,682