

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL  
CHANGE SUMMARY - ALL FUNDS**

6/30/2021 FINAL
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\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	HF 9-2E	
		FY 2022-23	FY 2024-25
	<b>GENERAL FUND - FEBRUARY 2021 FORECAST:</b>		
1	TAX POLICY (NON DEDICATED TAX REVENUE) <sup>1</sup>	49,110,146	52,555,077
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) <sup>1</sup>	4,164,181	4,306,710
	<b>GENERAL FUND PROPOSED CHANGES:</b>		
5	REVENUE: TAX POLICY	(746,310)	(150,450)
6	SPENDING: PROPERTY TAX REFUNDS, AIDS, & CREDITS	74,392	54,567
7	<b>NET BUDGET EFFECTS:</b>	<b>(820,702)</b>	<b>(205,017)</b>
	<b>NON-GENERAL FUND PROPOSED CHANGES:</b>		
10	LEGACY FUNDS	(1,295)	(690)
11	ENVIRONMENTAL FUND	Unknown	Unknown
12	TACONITE ENVIRONMENTAL PROTECTION FUND	990	2,270
13	DJJ ECONOMIC PROTECTION FUND	530	1,210
14	OTHER TACONITE FUNDS	1,390	2,730
15	<b>SUBTOTAL: NON-GENERAL FUND CHANGE</b>	<b>1,615</b>	<b>5,520</b>

<sup>1</sup>General Fund state tax revenues and expenditures are based on the February 2021 Forecast

All change provisions are based on estimates Department of Revenue & the Legislative Budget Office

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL -- HF 9-2E**

Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	HF 9-2E						
		FY22	FY23	FY22-23	FY24	FY25	FY24-25	
<b>I. FEDERAL CONFORMITY</b>								
<b>PAYCHECK PROTECTION PROGRAM LOAN (CARES, CAA AND OTHER ACTS)</b>								
<b>INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS</b>								
1	PPP Loan Exclusion, 100% Exclusion from Gross Income	TY 20-21	(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
2	<b>SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PASS-THROUGHS</b>		(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
<b>CORPORATE FRANCHISE TAX</b>								
6	PPP, 100% Loan Exclusion from Gross Income	TY 20-21	(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
7	<b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>		(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
<b>PAYCHECK PROTECTION PROGRAM LOAN (CARES, CAA AND OTHER ACTS)</b>								
10	Individual Income Tax		(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
11	Corporate Franchise Tax		(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
12	<b>TOTAL - PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS</b>		<b>(375,000)</b>	<b>(34,100)</b>	<b>(409,100)</b>	<b>(26,600)</b>	<b>(19,100)</b>	<b>(45,700)</b>
<b>FURTHER CONSOLIDATED APPROPRIATIONS ACT (FCC), PUBLIC LAW, 116-94</b>								
<b>INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS</b>								
16	Exclusion of Discharge of Indebtedness on Qualified Principal Residence	TY18-20	(6,700)	-	(6,700)	-	-	-
17	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical Responders	TY 20 only	(300)	-	(300)	-	-	-
18	<b>SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS</b>		(7,000)	-	(7,000)	-	-	-
<b>INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS - DISASTER RELATED</b>								
21	Special disaster-related rules for use of retirement funds	1/1/18 to 2/18/20	(80)	90	10	-	-	-
22	Special disaster-related rules for qualified disaster-related personal casualty losses	1/1/18 to 2/18/20	(600)	-	(600)	-	-	-
23	Temporary increase in limitation on qualified contributions	1/1/18 to 2/18/20	(800)	300	(500)	200	-	200
24	<b>SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) DISASTER PROVISIONS</b>		(1,480)	390	(1,090)	200	-	200
<b>INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS</b>								
27	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(260)	(10)	(270)	(10)	(10)	(20)
28	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(2,200)	500	(1,700)	400	300	700
29	Energy-Efficient Commercial Building Deduction	TY18-20	(690)	10	(680)	10	10	20
30	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(50)	10	(40)	10		10
31	<b>SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PROVISIONS</b>		(3,200)	510	(2,690)	410	300	710
<b>CORPORATE FRANCHISE TAX</b>								
34	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(200)	(10)	(210)	(10)	(10)	(20)
35	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(1,800)	400	(1,400)	300	300	600

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL -- HF 9-2E**

Changes to General Fund Tax Revenues - February 2021 Forecast

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		HF 9-2E					
ITEM	EFFECTIVE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
36	Special Depreciation Allowances for Second Generation Biofuel Plant Property	TY18-20	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
37	Energy-Efficient Commercial Building Deduction	TY18-20	(1,090)	60	(1,030)	40	30
38	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(80)	20	(60)	10	-
39	Special Rule for Sales or Dispositions of Transmission Lines for Qualified Electric Utilities	TY18-20	(1,250)	250	(1,000)	250	250
40	<b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>		(4,420)	720	(3,700)	590	570
42	<b>SUMMARY BY TAX TYPE</b>						
43	Individual Income Tax		(11,680)	900	(10,780)	610	300
44	Corporate Franchise Tax		(4,420)	720	(3,700)	590	570
	<b>TOTAL - FCAA</b>		<b>(16,100)</b>	<b>1,620</b>	<b>(14,480)</b>	<b>1,200</b>	<b>870</b>
	<b>CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CARES ACT), PUBLIC LAW, 116-136</b>						
	<b>INDIVIDUAL INCOME TAX BUSINESS &amp; NON BUSINESS PROVISIONS</b>						
49	Special Rules for use of retirement funds	TY 20 only	(1,600)	1,700	100	-	-
50	<b>SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS</b>		(1,600)	1,700	100	-	-
52	<b>SUMMARY BY TAX TYPE</b>						
53	Individual Income Tax		(1,600)	1,700	100	-	-
	<b>TOTAL - CARES ACT</b>		<b>(1,600)</b>	<b>1,700</b>	<b>100</b>	<b>-</b>	<b>-</b>
	<b>CONSOLIDATED APPROPRIATIONS ACT (CAA), 2021, PUBLIC LAW 116-260</b>						
	<b>INDIVIDUAL INCOME TAX BUSINESS &amp; NON BUSINESS PROVISIONS</b>						
58	Exclusion of Certain Financial Aid Grants made Under CARES Act	TY 20	(600)	-	(600)	-	-
59	Modification of Educator Expense Deduction to Include PPE expenses	Begins 3/12/20	(25)	(15)	(40)	(15)	(15)
60	<b>SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS</b>		(625)	(15)	(640)	(15)	(15)
	<b>INDIVIDUAL INCOME TAX NON BUSINESS PROVISIONS -PASSTHROUGHS</b>						
63	Exclusion of EIDL Loan Advances and Repayments from gross income	TY 20 Only	(3,500)	(400)	(3,900)	(200)	(200)
64	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 Only	(1,500)	(100)	(1,600)	(100)	(100)
65	<b>SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS BUSINESS RELATED PROVISIONS</b>		<b>(5,000)</b>	<b>(500)</b>	<b>(5,500)</b>	<b>(300)</b>	<b>(300)</b>
	<b>CORPORATE FRANCHISE TAX</b>						
68	Exclusion of EIDL Loan Advances and Repayments	TY 20 Only	(3,400)	(300)	(3,700)	(200)	(200)
69	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 Only	(1,500)	(100)	(1,600)	(100)	(100)
70	<b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>		(4,900)	(400)	(5,300)	(300)	(300)
	<b>SUMMARY BY TAX TYPE</b>						
73	Individual Income Tax		(5,625)	(515)	(6,140)	(315)	(315)
74	Corporate Franchise Tax		(4,900)	(400)	(5,300)	(300)	(300)

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ITEM	EFFECTIVE	HF 9-2E					
		FY22	FY23	FY22-23	FY24	FY25	FY24-25
<b>TOTAL - CAA</b>		<b>(10,525)</b>	<b>(915)</b>	<b>(11,440)</b>	<b>(615)</b>	<b>(615)</b>	<b>(1,230)</b>
<b>AMERICAN RESCUE PLAN ACT (ARPA), 2021, PUBLIC LAW 117-2</b>							
78 INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS							
79 Federal Conformity Exclusion: Unemployment Benefits up to \$10,200, \$150,000 AGI Limitation	TY 20 only	(234,800)	-	<b>(234,800)</b>	-	-	-
80 <b>SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS</b>		<b>(234,800)</b>	<b>-</b>	<b>(234,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUMMARY BY TAX TYPE</b>							
83 Individual Income Tax		(234,800)	-	<b>(234,800)</b>	-	-	-
<b>TOTAL - ARPA</b>		<b>(234,800)</b>	<b>-</b>	<b>(234,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUMMARY BY TAX TYPE - ALL FEDERAL ACTS</b>							
87 Individual Income Tax		(445,205)	(16,115)	<b>(461,320)</b>	(14,105)	(9,915)	<b>(24,020)</b>
88 Corporate Franchise Tax		(192,820)	(15,580)	<b>(208,400)</b>	(11,910)	(8,930)	<b>(20,840)</b>
<b>TOTAL FEDERAL CONFORMITY</b>		<b>(638,025)</b>	<b>(31,695)</b>	<b>(669,720)</b>	<b>(26,015)</b>	<b>(18,845)</b>	<b>(44,860)</b>
<b>II. OTHER TAX POLICY CHANGES</b>							
<b>INDIVIDUAL INCOME TAX</b>							
94 Subtraction: Volunteer Drivers	TY 21	(30)	(30)	<b>(60)</b>	(30)	(30)	<b>(60)</b>
95 Expensing: Section 179 Expensing Modified, Full Conformity for Carryover Properties	TY 20	(3,800)	1,000	<b>(2,800)</b>	1,000	1,000	<b>2,000</b>
96 Credit: Working Family Credit, Lower Minimum Age for Taxpayers	TY 21	(4,300)	(4,400)	<b>(8,700)</b>	(4,500)	(4,500)	<b>(9,000)</b>
97 Credit: Small Business Investor (Angel) Extended (TY22/FY23 Only)	DFE	-	(5,000)	<b>(5,000)</b>	-	-	-
98 Credit: Film Production Non Refundable Tax Credit, Capped Allocation	TY 21-24	(4,950)	(4,950)	<b>(9,900)</b>	(4,950)	(4,950)	<b>(9,900)</b>
99 Credit: Student Loan, Marriage Credit Change	TY 21	(500)	(500)	<b>(1,000)</b>	(500)	(500)	<b>(1,000)</b>
100 Credit: Housing Tax Credit Established (85% Credit Rate)	TY 23-28	-	-	-	(9,900)	(9,900)	<b>(19,800)</b>
101 Partnership Audits: Multistate Tax Commission (MTC) Model	Retro TY 18	(600)	(1,400)	<b>(2,000)</b>	(1,500)	(1,600)	<b>(3,100)</b>
102 Interaction with Property Tax: PILT Payment (Granelda Unit Lands)		-	Negl.	<b>Negl.</b>	Negl.	Negl.	<b>Negl.</b>
103 Interaction with Property Tax: Local Homelessness Prevention Aid		-	-	-	210	210	<b>420</b>
104 Interaction with Property Tax: State General Levy, Market Value Exclusion Modified		-	-	-	600	600	<b>1,200</b>
105 <b>SUBTOTAL - Other Income Tax Law Changes</b>		<b>(14,180)</b>	<b>(15,280)</b>	<b>(29,460)</b>	<b>(19,570)</b>	<b>(19,670)</b>	<b>(39,240)</b>
<b>CORPORATE FRANCHISE TAX</b>							
108 Expensing: Section 179 Modified, Full Conformity for Carryover Properties	TY 20	(1,400)	400	<b>(1,000)</b>	400	400	<b>800</b>
109 Credit: Historic Rehabilitation Credit, One-Year Extension, No Cap	TY 22 only	(5,600)	(7,000)	<b>(12,600)</b>	(7,000)	(7,000)	<b>(14,000)</b>
110 <b>SUBTOTAL - Other Corporate Tax Law Changes</b>		<b>(7,000)</b>	<b>(6,600)</b>	<b>(13,600)</b>	<b>(6,600)</b>	<b>(6,600)</b>	<b>(13,200)</b>
<b>SALES &amp; USE TAXES</b>							

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**Changes to General Fund Tax Revenues - February 2021 Forecast**

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		<b>HF 9-2E</b>						
<b>ITEM</b>	<b>EFFECTIVE</b>	<b>FY22</b>	<b>FY23</b>	<b>FY22-23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY24-25</b>	
113	Exemption: Collegiate Preferred Seating	7/1/2021	(880)	(890)	(1,770)	(900)	(910)	(1,810)
114	Exemption: Restore K12 School Fundraising Sales Tax Exemption	DFE	(640)	(670)	(1,310)	(690)	(720)	(1,410)
115	Exemption: Construction Materials for Public Safety Facilities	7/1/2021	(1,980)	(4,140)	(6,120)	(4,290)	(4,440)	(8,730)
116	<i>Includes: MSP Airport Fire Station</i>		[(370)]	[(370)]	[(740)]	-	-	-
117	<i>Includes: City of Virginia, Regional Public Safety Ctr</i>		-	[(230)]	[(230)]	[230]	-	[(230)]
118	<i>Includes: City of St. Peter - Fire Station</i>		[(180)]	[(180)]	[(360)]	-	-	-
119	<i>Includes: City of Bloomington - Fire Station</i>		[(80)]	[(80)]	[(160)]	[(80)]	-	[(80)]
120	Exemption: Construction Materials for Maplewood Fire Station	Retro 10/1/20	(220)	-	(220)	-	-	-
121	Exemption: Construction Materials for Buffalo Fire Station	Retro 4/1/20	(230)	-	(230)	-	-	-
122	Exemption: Construction Materials for Plymouth Fire Station	Retro 1/2/21	(70)	-	(70)	-	-	-
123	Exemption Extension: Construction Materials for Minnetonka Fire Station	Retro 1/1/21	(190)	-	(190)	-	-	-
124	Exemption: Construction Materials City of Melrose Fire Damage	DFE	-	(60)	(60)	-	-	-
125	Exemption: Construction Materials City of Alexandria Fire Damage	DFE	(170)	(120)	(290)	-	-	-
126	Accelerated June Payment: Exempt Certain Construction Material Vendors <sup>2</sup>	June 22 Payments	(12,100)	(500)	(12,600)	(500)	(500)	(1,000)
127	<b>SUBTOTAL - Sales &amp; Use Tax Law Changes</b>		<b>(16,480)</b>	<b>(6,380)</b>	<b>(22,860)</b>	<b>(6,380)</b>	<b>(6,570)</b>	<b>(12,950)</b>
<b>ESTATE TAX</b>								
130	Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
131	<b>SUBTOTAL - Estate Tax Law Changes</b>		<b>-</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>
<b>STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)</b>								
134	Increase MV Exclusion \$150,000; Decrease Levy to Prevent Shifting	Pay 2023		(10,650)	(10,650)	(20,100)	(20,100)	(40,200)
135	SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	(20)	-	(20)	-	-	-
136	<b>SUBTOTAL- State General Levy Changes</b>		<b>(20)</b>	<b>(10,650)</b>	<b>(10,670)</b>	<b>(20,100)</b>	<b>(20,100)</b>	<b>(40,200)</b>
<b>OTHER</b>								
139	Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
140	Budget Reserve Priority Added, June Acceleration Payment Repeal <sup>3</sup>	7/1/2021	-	-	-	-	-	-
141	<b>SUBTOTAL - Other</b>		<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>
143	<b>TOTAL TAX POLICY (NON-DEDICATED REVENUE) CHANGES</b>		<b>(675,705)</b>	<b>(70,605)</b>	<b>(746,310)</b>	<b>(78,665)</b>	<b>(71,785)</b>	<b>(150,450)</b>

<sup>2</sup> The inclusion of this provision reduces the estimated effects of repealing the June Accelerated Payment requirement.

<sup>3</sup> A repeal of the June Accelerated Payment requirement for the general sales tax is estimated to have general fund effects of -\$270.2 million in FY22-23 and -\$22.4 million in FY24-25.

Legacy fund effects are estimated to be -\$15.6 million in FY22-23 and -\$1.4 million in FY24-25

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL -- HF 9-2E**

**Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)**

\$ in Thousands

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

ITEM	EFFECTIVE	HF 9-2E					
		FY22	FY23	FY22-23	FY24	FY25	FY24-25
<b>PROPERTY TAX REFUNDS</b>							
1 Exclude Veterans Benefits Hshld Income - Homestead Credit State Refund PTR	Pay 22	-	3,500	<b>3,500</b>	3,570	3,650	<b>7,220</b>
2 Exclude Veterans Benefits Hshld Income - Renter Property Tax Refund	Rent Paid 2021	-	1,200	<b>1,200</b>	1,230	1,250	<b>2,480</b>
3 Exempt tribal owned property, 36 parcels, Cass County - PTR interaction	Assessment 21	-	10	<b>10</b>	10	10	<b>20</b>
4 Homestead-related deadlines modified to Dec 31 - PTR interaction	Assessment 21	-	70	<b>70</b>	Negligible	Negligible	<b>Negligible</b>
5 Homestead-related deadlines to Dec 31 - Veteran MVE - PTR interaction	Assessment 21	-	(30)	<b>(30)</b>	(Negligible)	(Negligible)	<b>(Negligible)</b>
6 Modify 4d housing - \$100K tier limit assmt 2022, indexing begin assmt 2024 - PTR intrn	Assessment 22	-	-	-	530	630	<b>1,160</b>
7 Local Homeless Prevention Aid to Counties - PTR interaction	Pay 23-28	-	-	-	(510)	(510)	<b>(1,020)</b>
8 PTR interaction: PILT Granelda Unit Lands Included in Lake Vermillion State Park	Pay 22	-	(Negl.)	<b>(Negl.)</b>	(Negl.)	(Negl.)	<b>(Negl.)</b>
9 Relative Ag homestead determination expanded - PTR interaction	Pay 22	-	unknown	<b>unknown</b>	unknown	unknown	<b>unknown</b>
10 SFIA 10-acre rule adjustment - PTR interacton	Assessment 22	(unknown)	(unknown)	<b>(unknown)</b>	(unknown)	(unknown)	<b>(unknown)</b>
11 SFIA - 10-acre rule adjustment	Assessment 22	unknown	unknown	<b>unknown</b>	unknown	unknown	<b>unknown</b>
12	<b>SUBTOTAL - TAX REFUNDS</b>	-	<b>4,750</b>	<b>4,750</b>	<b>4,830</b>	<b>5,030</b>	<b>9,860</b>
<b>LOCAL AIDS</b>							
13 Public Defender Cost (MMB)	Pay 22	-	(500)	<b>(500)</b>	(500)	(500)	<b>(1,000)</b>
14 Public Defender Cost to Public Defense Board	Pay 22	-	500	<b>500</b>	500	500	<b>1,000</b>
15 Local Homeless Prevention Aid to Counties	Pay 23-28	-	-	-	20,000	20,000	<b>40,000</b>
16 City of Melrose Fire Remediation Aid	FY 22	644	-	<b>644</b>	-	-	-
17 City of Alexandria Fire Remediation Aid	FY22	120	-	<b>120</b>	-	-	-
18 Payment in Lieu of Taxes (PILT), Inclusion of Granelda Unit Lands to Lake Vermillion Park	Pay 22	-	8	<b>8</b>	8	8	<b>16</b>
19 One-time Supplement Local Government Aid -Holdharmless Pay 2022 only	Pay 22 Only	-	5,053	<b>5,053</b>	-	-	-
20 City of Floodwood, \$250,000 for FY 2022 only	Pay 21	250	-	<b>250</b>	-	-	-
21	<b>SUBTOTAL - LOCAL AIDS</b>	<b>1,014</b>	<b>5,061</b>	<b>6,075</b>	<b>20,008</b>	<b>20,008</b>	<b>40,016</b>
<b>PROPERTY TAX CREDITS</b>							
24 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 22	-	Unknown	<b>Unknown</b>	Unknown	Unknown	<b>Unknown</b>
25	<b>SUBTOTAL - PROPERTY TAX CREDITS</b>	-	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>	<b>Unknown</b>
<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>							
28 State Taconite Aid - Iron Ore Bearing Material Update	Pay 24	-	-	-	110	220	<b>330</b>



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**Changes to Non-General Fund Tax Revenue and Expenditures (All dollars in thousands)**

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ITEM	EFFECTIVE	HF 9-2E					
		FY22	FY23	FY22-23	FY24	FY25	FY24-25
<b>LEGACY FUNDS</b>							
1 Exemption: Restore K12 School Fundraising Sales Tax Exemption	DFE	(40)	(40)	(80)	(40)	(40)	(80)
2 Exemption: Collegiate Preferred Seating	7/1/2021	(50)	(50)	(100)	(50)	(50)	(100)
3 Exemption: Construction Materials for Public Safety Facilities	7/1/2021	(110)	(240)	(350)	(250)	(260)	(510)
4 Exemption: Construction Materials for City of Alexandria Fire Restoration	DFE	(10)	(10)	(20)	-	-	-
5 Exemption: Construction Materials for City of Melrose Fire Restoration	DFE	-	(5)	(5)	-	-	-
6 Exemption: Construction Materials for Maplewood Fire Station	Retro 10/1/20	(10)	-	(10)	-	-	-
7 Exemption: Construction Materials for Buffalo Fire Station	Retro 4/1/20	(10)	-	(10)	-	-	-
8 Exemption: Construction Materials for Plymouth Fire Station	Retro 1/2/21	(10)	-	(10)	-	-	-
9 Exemption Extension: Construction Materials for Minnetonka Fire Station	Retro 1/1/21	(10)	-	(10)	-	-	-
10 Accelerated June Payment Requirement: Exempt Certain Construction Vendors	TY22 June Remittance	(700)	(Negl.)	(700)	(Negl.)	(Negl.)	(Negl.)
11 <b>Total - Legacy Funds:</b>		<b>(950)</b>	<b>(345)</b>	<b>(1,295)</b>	<b>(340)</b>	<b>(350)</b>	<b>(690)</b>
<b>ENVIRONMENTAL FUND</b>							
14 Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
15 <b>Total - Environmental Fund:</b>		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
<b>TACONITE ENVIRONMENTAL PROTECTION FUND</b>							
18 Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024	Pay 2022	250	740	990	1,080	1,190	2,270
19 <b>Total - Taconite Environmental Protection Fund:</b>		<b>250</b>	<b>740</b>	<b>990</b>	<b>1,080</b>	<b>1,190</b>	<b>2,270</b>
<b>DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND</b>							
22 Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024	Pay 2022	130	400	530	580	630	1,210
23 <b>Total - DJJ Economic Protection Fund:</b>		<b>130</b>	<b>400</b>	<b>530</b>	<b>580</b>	<b>630</b>	<b>1,210</b>
<b>ALL OTHER TACONITE FUNDS</b>							
27 Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024	Pay 2022	340	1,050	1,390	1,310	1,420	2,730
28 <b>Total - All Other Taconite Funds:</b>		<b>340</b>	<b>1,050</b>	<b>1,390</b>	<b>1,310</b>	<b>1,420</b>	<b>2,730</b>
30 <b>TOTAL NON-GENERAL FUND CHANGES</b>		<b>(230)</b>	<b>1,845</b>	<b>1,615</b>	<b>2,630</b>	<b>2,890</b>	<b>5,520</b>



**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL -- HF 9-2E**

**Non-Budget Policy Items**

ITEM	EFFECTIVE
<b>GENERAL</b>	
1 DOR Policy and Technical	Various
2 Reporting : Private Nonprofit Hospital Lease Agreements	DFE
3 Class 4d Affordable Housing Programs Report	DFE
4 Property taxpayers supplemental information from county auditor	Pay 2022
5 Public Finance bill	Various
6 Expand Emergency Medical special taxing district to include fire protection services (levy + bonding authority) + Cloquet	DFE
7 Energy improvement project special assessments	Pay 2022
8 Tax data classification and privacy provisions	DFE
9 Budget reserve amount updated	FY 22
10 Itemized Deduction Clarifications for Casualty Theft and Loss	DFE
11 City of Biwabik Local Taconite fund transfer	DFE
12 Frontline Worker Pay Working Group	DFE
13 Recovery Grant Appropriation Modification for Grand Portage Band Allocation	7/1/2021
14 Victoria Theater Appropriation Modification	DFE
15 Review of Utility Pipeline Valuation Process	DFE
16 Tribal Government Relationship Provision	DFE
<b>TAX INCREMENT FINANCE</b>	
18 TIF - Temporary use of increment authorized for certain construction projects commencing before 12.31.2025	DFE
19 TIF Pooling for Owner-Occupied Housing	DFE
20 TIF Redvlpmt distrcts statewide certif'd post 12.31.2017, extnd 5 yr rule to 8 yrs, extnd 6 yr rule to 9 yrs	DFE
21 Burnsville Center Mall Redev TIF- Redev District authorized w/spec rules, use incrmt for hghwy / tunnel connector	Local appvl + file
22 TIF - St Louis Park Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
23 TIF Minnetonka Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
24 TIF Windom Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
25 TIF Mountain Lake - Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
26 TIF Richfield Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
27 TIF Wayzata- Expand pooling for lakefront walkway	Local appvl + file
28 TIF Bloomington American Blvd: Redev District authorized w/special rules, use increment for electrical, related utility infrastructure	Local appvl + file

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL -- HF 9-2E**

**Non-Budget Policy Items**

ITEM	EFFECTIVE
29 TIF Bloomington 98th & Aldrich: Redev District authorized w/special rules	Local appvl + file
<b>LOCAL EXCISE TAXES</b>	
31 Sartell food & beverage modfy 1.5% for gen electn, elim 5yr expirtn	Local appvl + file
<b>LOCAL GENERAL TAXES</b>	
33 Establish definition for capital projects	DFE
34 Oakdale LOST - 0.5% for 25 yr, up to \$37 M for pub wks, police bldg	Local appvl + file
35 Litchfield LOST 0.5% for 20 yr, up to \$10 M for Com Rec Cntr	Local appvl + file
36 Cloquet LOST- 0.5% for 10 yr, up to \$8M for Ice Arena, Reg Park	Local appvl + file
37 St Peter LOST 0.5% for 40 yr, up to \$9.1 M for new fire station	Local appvl + file
38 Itasca County LOST 1.0% for 30 yrs, up to \$75M for Correctns/Court	Local appvl + file
39 Grand Rapids LOST 1.0% for 7 yrs, up to \$5.9M for IRA Civic Cntr	Local appvl + file
40 Edina LOST 0.5% for 19 yr, up to \$39 M for 2 parks	Local appvl + file
41 Little Falls LOST 0.5% for 30 yr, up to \$17 M for Com Rec Facility	Local appvl + file
42 Waite Park LOST 0.5% for 19 yrs, up to \$27.5M Pub Safety, reg trail	Local appvl + file
43 Hermantown LOST Add'l 0.5% for 20 yr, up to \$28 M for Arena, H-P trail, Fichtner Park	Local appvl + file
44 Fergus Falls LOST 0.5% extnd 13 yr, up to \$13M for Aquatic Cntr+	Local appvl + file
45 Mille Lacs County LOST .05% for 8 yrs, up to \$10M for Public Wks	Local appvl + file
46 Maple Grove LOST 0.5% for 20 yr, up to \$90M for Community Cntr	Local appvl + file
47 Carlton County LOST 0.5% for 20 yr, up to \$40M LawEnfcmt/Jail	Local appvl + file
48 Wadena LOST 0.25% for 20 yr, up to \$3M for Library Rehab	Local appvl + file
49 Moorhead LOST 0.5% for 22 yr, up to \$31.6 M for Reg Lib/Com Cntr	Local appvl + file
50 St. Cloud LOST Add'l 0.5%/ 5 yr, up to \$21M Athletic Complex	Local appvl + file
51 Staples LOST 0.5% / 25 yr, up to \$1.6M	Local appvl + file
52 Warren LOST 0.5% / 20 yr, up to \$1.6M	Local appvl + file