Minnesota House of Representatives

2019 FIRST SPECIAL SESSION - OMNIBUS TAX BILL - CHAPTER 6 (H.F. 5 / REVISOR# 19-5224)

FISCAL SUMMARY - ALL FUNDS

July 3, 2019, 9:30 AM

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

		GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-1UE			CONFERENCE AGREEMENT		
LINE	ITEM	FY 19	FY 2020-21	FY 2022-23	FY19	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	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	3,657,822	3,738,896	3,944,094
4	**GENERAL FUND PROPOSED CHANGES:**												
5	TAX POLICY	31,730	861,265	1,041,610	28,230	1,347,860	1,695,670	14,472	-	36,495	22,738	13,780	198,994
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898	773	154,178	331,136	-	21,179	40,360	0	101,861	222,630
7	**SUBTOTAL: GENERAL FUND EFFECT**	**31,730**	**778,146**	**882,712**	**27,457**	**1,193,682**	**1,364,534**	**14,472**	**(21,179)**	**(3,865)**	**22,738**	**(88,081)**	**(23,636)**
9	**BUDGET RESERVE ACCOUNT**												
10	CURRENT LAW	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733
11	PROPOSED CHANGE - Reduction to Budget Reserve Account	-	-	-	-	-	-	-	-	-			(491,369)
12	**SUBTOTAL BUDGET RESERVE + PROPOSED CHANGES**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**2,074,733**	**1,583,364**
14	**NON-GENERAL FUND PROPOSED CHANGES:**												
15	LEGACY FUNDS	-	(2,090)	2,540	-	650	2,590	-	(370)	(340)	-	1,110	(740)
16	SPECIAL REVENUE FUND	-	166	160	-	6,566	7,260	-	36	276	-	9	(266)
17	ENVIRONMENTAL FUND					14,900	16,400	-	-	(14)	-	-	-
18	HEALTH CARE ACCESS FUND *	-	-	-	-	(141)	39	-	-	(78)	(Negli)	873,040	1,422,040
19	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND											48,815	50,006
20	REMEDIATION FUND	-	-	-	-	-	-	-	-	(Negl.)	-	-	-
21	TACONITE MUNICIPAL AID ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-
22	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-	-	(192)	(345)	-	-	-	-	(192)	(345)
23	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(232)	(551)	-	-	-	-	(232)	(551)
24	TACONITE ECONOMIC DEVELOPMENT FUND							-	8,000	6,277	-	-	-
25	MINNESOTA HOUSING FINANCE AGENCY FUND							-	4,000	8,000	-	-	-
26	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-	-	-	-	-	-	-	-	-	-
27	**SUBTOTAL: NON-GENERAL FUND EFFECT**	**-**	**(1,924)**	**2,700**	**-**	**21,551**	**25,393**	**-**	**11,666**	**14,121**	**-**	**922,550**	**1,470,144**

* NOTE: HF 2414, the House Health and Human Services Omnibus Bill, included a repeal of the sunset of the provider tax at 2.0 percent. The revenue gain to the Health Care Access fund for the provider tax provision in HF 2414 can be found in the tracking sheet for that bill. The revenue gain for the repeal of the sunset and the provider tax rate change from 2.0 percent to 1.8 percent included in the H.F. 5/Chapter 6 Conference Committee Report is listed in this tracking sheet.

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2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase
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			GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	TAX POLICY:																	
	TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS																	
1	Switch Minnesota Starting Point to AGI	TY 19	-	(3,600)	(3,600)	-	(3,600)	(3,600)	-	(3,600)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
2	Conform to TCJA Standard Deduction, Eliminate Personal Exemptions, Deduction Changes					-	(164,900)	(81,900)			-	-	(107,400)	(57,500)	(164,900)	(44,700)	(37,200)	(81,900)
3	Limit SALT deduction to $15K, Misc. Deductions Subject to 2% Limit Now Subject to 5% Limit	TY 19							-	108,800	103,700							
4	Indexing/COLA Provisions - with Chained CPI-U	TY20				-	43,200	95,700	-	44,000	97,700	-	12,700	30,500	43,200	39,300	56,400	95,700
5	Allow Exclusion of Discharged Student Loan Debt in Case of Death or Disability, Temporary	TY 19-25	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
6	Allow Section 529 Withdrawals of Up to $10,000 for K-12 Tuition	TY 19-25							-	(1,700)	(2,000)							
7	Repeal Deduction for Alimony Payments and Corresponding Inclusion of Received Alimony	Agrmnts. TY 19	-	3,900	7,400	-	3,900	7,400	-	3,900	7,400	-	1,600	2,300	3,900	3,100	4,300	7,400
8	Modify Limit on Wagering Losses, Temporary	TY 19-25	-	240	180	-	240	180	-	240	180	-	150	90	240	90	90	180
9	Disallow the Charitable Deduction for College Athletic Seating Payments	TY 19	-	3,100	2,400	-	3,100	2,400	-	3,100	2,400	-	1,900	1,200	3,100	1,200	1,200	2,400
10	Limit Mortgage Interest Deduction for Amounts Above $750,000	TY 19	-	700	1,700		700	1,700	-	700	1,700		200	500	700	700	1,000	1,700
11	Disallow Exclusion for Qualified Moving Expense Reimbursement (Temporary)	TY 19-25	-	9,500	7,800				-	9,500	7,800		5,600	3,900	9,500	3,900	3,900	7,800
12	Disallow Exclusion for Qualified Moving Expense Reimbursement (Permanent)	TY 19				-	9,500	7,800				-			-			-
13	Suspend Exclusion for Certain Employer-provided Bicycle Commuter Fringe Benefits, Temporary	TY 19-25	-	70	60	-	70	60	-	70	60	-	40	30	70	30	30	60
14	Allow Increased Contributions to ABLE Accounts, Temporary	TY 19-25	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
15	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 19	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
16	Repeal Special Rule Permitting Recharacterization of IRA Contributions	TY 19	-	750	750	-	750	750	-	750	750	-	450	300	750	350	400	750
17	Medical Expense Deduction, Adjusted Gross Income Floor Modified from 10% to 7.5%	TY17											(13,000)		(13,000)			-
18	**SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS**		**-**	**14,660**	**16,690**	**-**	**(107,040)**	**30,490**	**-**	**165,760**	**216,090**	**-**	**(99,560)**	**(20,480)**	**(120,040)**	**2,170**	**28,320**	**30,490**
	TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS																	
21	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback	TY 18-26	400	19,400	14,200	400	19,400	14,200	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
22	Conform to Section 179 Expensing, But Maintain 80% MN Addback	TY18										560	2,600	2,800	5,400	2,000	800	2,800
23	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	TY18				(5,200)	(161,400)	(39,900)							-			-
24	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	TY18/TY19	(5,200)	(126,100)	(64,000)				(5,200)	(126,100)	(64,000)							
25	Disallow Certain Active Pass Through Losses (Above $250k for Single and $500k for Joint Filers), Permanent	TY 19				4,400	94,100	82,000							-			-
26	Disallow Certain Active Pass Through Losses (Above $250k for Single and $500k for Joint Filers), Temporary	TY 19-25	4,400	94,100	82,000				4,400	94,100	82,000	4,400	47,800	46,300	94,100	40,400	41,600	82,000
27	Tax Gain on Sale of Partnership on a Look-through Basis	TY 19	200	3,500	5,500	200	3,500	5,500	200	3,500	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500
28	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY 18	30	970	700	30	970	700	30	970	700	30	670	300	970	300	400	700
29	Charitable Contributions and Foreign Taxes Accounted for in Determining Limit on Partner's Share of Loss	TY 18	100	2,100	1,700	100	2,100	1,700	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700
30	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	30	870	500	30	870	500	30	870	500	30	570	300	870	300	200	500
31	Limit Net Interest Deduction to 30% of Income	TY 19	8,100	182,100	247,100	8,100	182,100	247,100	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
32	Modify the Net Operating Loss (NOL) Deduction	TY 19	3,200	78,900	161,300	3,200	78,900	161,300	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
33	Repeal Deferred Gain on Like-kind Exchanges	TY 19							200	5,400	9,900							
34	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	8,000	9,900	200	8,000	9,900				200	4,700	3,300	8,000	4,300	5,600	9,900
35	Reduce Recovery Period for Real Property	TY 18	(30)	(1,170)	(1,700)	(30)	(1,170)	(1,700)	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
36	Repeal Deduction for Local Lobbying Expenses	TY 19	20	280	200	20	280	200	20	280	200	20	180	100	280	100	100	200
37	Limit Deduction for Employer-provided Meals	TY 19	300	8,800	5,500	300	8,800	5,500	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
38	Limit Deduction for Employer-provided Transportation Benefits	TY 19	200	4,700	4,300	200	4,700	4,300	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
39	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, etc.)	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
40	Disallow Deduction for Sexual Harassment Payments Made Subject to Non Disclosure Agreement	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
41	Revise Treatment of Contributions to Capital	TY 19	30	1,070	2,300	30	1,070	2,300	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300
42	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY 18-19	(100)	(2,400)	-	(100)	(2,400)	-	(100)	(2,400)	-	(100)	(2,400)	-	(2,400)	-	-	-
43	Modify Limit on Excessive Compensation	TY 19	*50*	1,150	1,200	*50*	1,150	1,200	50	1,150	1,200	*50*	550	600	1,150	600	600	1,200
44	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 19	300	8,100	11,800	300	8,100	11,800	300	8,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800
45	Inclusion of Global Intangible Low Tax Income (GILTI) with Deduction	TY18	600	18,700	11,800													
46	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY18	(800)	(18,600)	(16,700)													
47	**SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS**		**12,030**	**284,470**	**477,600**	**12,230**	**249,070**	**506,600**	**12,230**	**281,770**	**482,500**	**17,990**	**203,370**	**212,500**	**415,870**	**251,100**	**298,200**	**549,300**
	TCJA CONFORMITY - CORPORATE FRANCHISE TAX																	
50	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback, Temporary	TY 18-26	800	40,900	29,900	800	40,900	29,900	800	40,900	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
51	Conform to Section 179 Expensing, But Maintain 80% MN Addback	TY18										180	1,000	1,100	2,100	800	300	1,100
52	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	Various				(2,000)	(61,200)	(22,100)							-			-

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LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
53	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	Various	(2,000)	(47,800)	(24,200)				(2,000)	(47,800)	(24,200)							
54	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	50	1,850	900	50	1,850	900	50	1,850	900	50	1,250	600	1,850	500	400	900
55	Conform to Limit on Net Interest Ded. to 30% of Income (Excluding Small Businesses)	TY 18	1,400	47,000	42,000	1,400	47,000	42,000	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
56	Revised Calculation for Interest Expense Limitation for Insurance Groups	TY 19							(200)	(4,700)	(6,300)							
57	Repeal Deferred Gain on Like-kind Exchanges	TY 19							200	6,900	12,500							
58	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	10,100	12,500	200	10,100	12,500				200	5,900	4,200	10,100	5,400	7,100	12,500
59	Reduce Recovery Period for Real Property	TY 18	(70)	(2,330)	(3,400)	(70)	(2,330)	(3,400)	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)
60	Repeal Deduction for Local Lobbying Expenses	TY 18	30	970	600	30	970	600	30	970	600	30	670	300	970	300	300	600
61	Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	23,900	15,000	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
62	Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	18,100	11,600	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
63	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, Nontangible Personal Property, etc.)	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
64	Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	18,200	12,500	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
65	Disallow the Deduction for Sexual Harassment Payments Made Subject to NDA	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
66	Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	3,850	6,200	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
67	Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)				-	56,300	(9,000)	-	39,900	16,400	56,300	9,800	(18,800)	(9,000)
68	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	-	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-
69	Modify Limit on Excessive Compensation	TY 18	300	9,700	7,200	300	9,700	7,200	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
70	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	200	6,300	6,200	200	6,300	6,200	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
71	Deemed Repatriation of Foreign Income	TY 17	13,300	361,100	218,500	13,300	361,100	218,500							-			-
72	Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)	TY 18	6,500	221,100	139,300													
73	Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY 18					384,000	327,800							-			-
74	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)													
75	Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
76	Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20				-	100	200	-	100	200	-	-	100	100	100	100	200
77	Exclusion of Any Section 965 Foreign Income	TY18											(30,700)	(11,900)	(42,600)	(12,300)	(12,600)	(24,900)
78	**SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX**		**19,500**	**660,240**	**369,100**	**16,000**	**859,640**	**665,600**	**2,500**	**176,340**	**101,900**	**4,880**	**116,440**	**75,100**	**191,540**	**73,100**	**35,500**	**108,600**
80	**UNRELATED BUSINESS INCOME TAX**																	
81	Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-
82	**SUBTOTAL: UNRELATED BUSINESS INCOME TAX**		**200**	**5,100**	**5,600**	-	-	-	-	-	-	-	-	-	-	-	-	-
83																		
84	**TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION**																	
85	Chained CPI-U - Homestead Credit Refund	TY 17				-	800	4,000	-	800	4,000	-	-	800	800	1,500	2,500	4,000
86	Chained CPI-U - Renters Property Tax Refund	TY 17				-	300	1,300	-	300	1,300	-	-	300	300	500	800	1,300
87	**SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION**					-	**1,100**	**5,300**	-	**1,100**	**5,300**	-	-	**1,100**	**1,100**	**2,000**	**3,300**	**5,300**
88																		
89	**BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME**																	
90	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-
91	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	-	-	-	(6,200)	-	-		-	-	-	-	-
92	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	-	-	-	(2,500)	-	-		-	-	-	-	-
93	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)
94	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(300)	(200)	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)
95	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	-	(1,400)	(800)	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)
96	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(55)	30	-	(55)	30	-	(65)	10	(55)	15	15	30
97	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(255)	95	-	(255)	95	-	(280)	25	(255)	50	45	95
98	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(900)	350	-	(900)	350	-	(1,200)	300	(900)	200	150	350
99	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	-	Negli.	(Negli.)	-	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)
100	Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli	-	(135)	Negli	-	(135)	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli
101	Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	-	(55)	10	-	(55)	10	-	(75)	20	(55)	10	Negli.	10
102	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	-	(100)	-	-	(100)	-	(100)	-	-	-
103	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-		(Negli.)	-		(Negli.)	-		(Negli.)	-	(Negli.)	Negli.		Negli.	Negli.	(Negli.)
104	**SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX**		**-**	**(18,600)**	**(515)**	**-**	**(9,900)**	**(515)**	**-**	**(18,600)**	**(515)**	**-**	(9,755)	(145)	**(9,900)**	(225)	(290)	**(515)**

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2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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			GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
105																		
106	**BIPARTISAN BUDGET ACT - CORPORATE TAX**																	
107	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(50)	(10)	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
108	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(245)	95	-	(245)	95	-	(265)	20	(245)	50	45	95
109	Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.
110	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(750)	350	-	(750)	350	-	(1,000)	250	(750)	200	150	350
111	Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.
112	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(15)	Negli.	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.
113	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	-	(Negli.)	-	-	(Negli.)	-			-			(Negli.)
114	**SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX**		**-**	**(1,170)**	**435**	**-**	**(1,170)**	**435**	**-**	**(1,170)**	**435**	**-**	(1,440)	270	**(1,170)**	245	190	**435**
115																		
116	**DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME**																	
117	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	-	(1,000)	300	-	(1,000)	300	-	(1,300)	300	(1,000)	200	100	300
118	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-
119	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(30)	-	-	(30)	-	-	(40)	10	(30)	Negli.	(Negli.)	-
120	**SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX**		**-**	**(2,430)**	**300**	**-**	**(2,430)**	**300**	**-**	**(2,430)**	**300**	**-**	(2,740)	310	**(2,430)**	200	100	**300**
121																		
122	**DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - CORPORATE TAX**																	
123	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(60)	40	-	(60)	40	-	(100)	40	(60)	30	10	40
124	**SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX**		**-**	**(60)**	**40**	**-**	**(60)**	**40**	**-**	**(60)**	**40**	**-**	(100)	40	**(60)**	30	10	**40**
126	*REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL*		*31,730*	*942,210*	*869,250*	*28,230*	*989,210*	*1,208,250*	*14,730*	*602,710*	*806,050*	*22,870*	*206,215*	*268,695*	*474,910*	*328,620*	*365,330*	*693,950*
	OTHER INDIVIDUAL INCOME TAX PROVISIONS																	
129	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19							-	(378,800)	(463,400)							
130	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19, Modify 4th Tier Income Bracket	TY19								-	-		(216,800)	(144,000)	(360,800)	(155,900)	(162,400)	(318,300)
131	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20							-	(8,100)	(16,800)							
132	Partnership audits adjustments reporting requirements establishment.	7/1/2019							-	(2,000)	(3,100)							
133	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20							-	(19,300)	(38,600)							
134	Business Entity Election to File as a C Corporation.	TY 19							-	(Unknown)	(Unknown)							
135	Impose Tax at 3 % - Qualifying Dividend Income & Net Long-Term Income Capital Gains > $500,000	TY19				-	381,100	319,400				-			-			-
136	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19				-	(60,400)	(53,800)				-			-			-
137	Student Loan Credit Modified					-	(2,400)	(2,600)				-			-			-
138	Past Military Service Credit, Increase Phase-out					-	(2,000)	(2,100)				-			-			-
139	Medical Cannabis Subtraction					-	(400)	(400)	-	(400)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
140	Stillborn Credit, Modified					-	Negl.	Negl.				-						
141	Working Family Credit - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)					-	(81,600)	(84,100)				-			-			-
142	Working Family Credit - Modify credit for families with 3+ Children	TY 19	-	(20,400)	(21,100)			-										-
143	Working Family Credit - Modify Credit for Transportation Tax Changes	TY 19	-	(81,800)	(82,700)			-										-
144	Working Family Credit -Modify Phase-out Rate, Increase Credit (with Chained CPI)									-	-		(30,300)	(30,800)	(61,100)	(31,200)	(31,600)	(62,800)
145	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds	TY 19	-	(22,900)	(26,200)	-	-	-				-			-			-
146	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (Chained CPI)	TY 19					(22,900)	(26,000)										
147	Social Security Subtraction - Increase Max. Subtraction, Increase Phase-out Thresholds	TY19											(4,400)	(4,700)	(9,100)	(4,900)	(5,300)	(10,200)
148	Increase Social Security Subtraction ($6,150 MFJ; $4,800 Single & HoH; $3,075 MFS)	TY 19							-	(42,900)	(49,100)							
149	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(20,000)	-				-			-			-
150	Small Business Investment (Angel Investor) Tax Credit	TY 19							-	(5,000)	-							
151	Small Business Investment (Angel Investor) Tax Credit	TY 19 & TY 21											(10,000)		(10,000)	(10,000)		(10,000)
152	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	(Negl.)	(5)				-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)
153	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity						(1,800)								-			
154	*INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)*	See Appendix	-	(3,640)	(9,410)	-	(3,610)	(9,400)	-	2,120	4,110	-	-	590	590	680	690	1,370
155	**SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS**		**-**	**(148,740)**	**(139,415)**	**-**	**185,990**	**140,995**	**-**	**(454,380)**	**(567,290)**	**-**	**(261,700)**	**(179,110)**	**(440,810)**	**(201,520)**	**(198,815)**	**(400,335)**

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2019 Legislative Session - TAX POLICY

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LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
156																		
157	**OTHER CORPORATE FRANCHISE TAX PROVISIONS**																	
158	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20							-	(9,400)	(14,400)							
159	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)													
160	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000	-	71,000	43,000				-	49,500	21,500	71,000	21,500	21,500	43,000
161	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-													
162	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	230	200	-	230	200	-	130	100	230	100	100	200
163	Captive Insurance Definition Modified	TY 17				-	-	(800)	-	-	(800)	-			-	(400)	(400)	(800)
164	Establish Economic Substance Doctrine	TY 18	-	300	4,000													
165	Modify Mutual Fund Manager Apportionment	TY 18	-	15,300	25,000	-	15,300	25,000				-	6,300	9,000	15,300	12,500	12,500	25,000
166	*INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)*	See Appendix	-	(490)	(3,640)	-	(40)	(3,210)	-	1,380	2,760	-	-	1,660	1,660	1,630	1,520	3,150
167	**SUBTOTAL: OTHER CORPORATE TAX PROVISIONS**		**-**	**29,040**	**38,660**	**-**	**86,490**	**64,190**	**-**	**(7,790)**	**(12,240)**	**-**	**55,930**	**32,260**	**88,190**	**35,330**	**35,220**	**70,550**
	SALES TAX																	
170	Provide Vendor Allowances	7/1/2019							-	(18,600)	(21,000)							
171	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019							-	(8,000)	(400)							
172	Exemption: Collegiate Ticket Purchasing Rights	7/1/2019							-	(1,590)	(1,610)							
173	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	940	1,170													
174	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(57,900)	(7,600)													
175	Limit Exemption for Data Centers	DFE	-	20,300	49,900	-	20,300	49,900				-			-			-
176	Marketplace Provider Collection Rqmnts. Modifications including a Remote Seller Threshold Change	DFE				-	580	700				-	230	350	580	350	350	700
177	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20				-	(950)	-				-			-			-
178	Exemption by Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/24/19-12/31/20				-	(800)	-		(800)		-	-	(800)	(800)	-	-	-
179	Exemption by Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/18 - 12/31/20				-	(280)	-	-	(280)	-	-	(280)	-	(280)	-	-	-
180	Refund by Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16				-	(240)	-				-			-			-
181	Exemption by Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	1/1/19-12/31/20				-	(180)	-				-	-	(180)	(180)	-	-	-
182	Exemption by Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	1/2/18 -12/31/20				-	(140)	-		(140)	-	-	(140)	-	(140)	-	-	-
183	Exemption by Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE				-	(280)	-				-			-			-
184	Exemption by Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/19-12/31/21				-	(170)	-		(170)		-	(170)	-	(170)	-	-	-
185	Exemption by Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019				-	(160)	(20)	-	(160)	(20)	-	(80)	(80)	(160)	(20)	-	(20)
186	Exemption by Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018				-	(15)	-	-	(15)	-	-	-	(15)	(15)	-	-	-
187	Exemption by Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	7/1/19-6/30/21				-	(250)	-				-	(190)	(60)	(250)	-	-	-
188	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019				-	(690)	(800)				-			-			-
189	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019				-	(40)	(40)				-			-			-
190	Exemption, Sales and Purchases, Lake of Woods Arena	Various				-	(230)	(20)				-			-			-
191	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019				-	(1,750)	(1,920)				-			-			-
192	Exemption, Sales by County Agricultural Societies at County Fairs	7/1/2019				-	(2,700)	(3,000)	-	(2,700)	(3,000)	-	(1,200)	(1,500)	(2,700)	(1,500)	(1,500)	(3,000)
193	Exemption, Sales to Conservation Clubs	7/1/2019				-	(20)	(20)				-			-			-
194	Exemption, Sales to Non Profit Ice Arena David M. Thaler Sports Center	7/1/2019				-	(20)	(20)	-	(20)	(20)	-	(10)	(10)	(20)	(10)	(10)	(20)
195	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019				-	(270)	(280)	-	(270)	(280)	-	(130)	(140)	(270)	(140)	(140)	(280)
196	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19				-	(510)	-				-			-			-
197	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019				-	(250)	(280)				-			-			-
198	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE				-	(20)	(20)	-	(20)	(20)	-	(10)	(10)	(20)	(10)	(10)	(20)
199	Exemption, Sunset Repeal, Admissions - State High School League	DFE				-	-	-				-			-			-
200	Increase Accelerated June Pymt Rqmt - 81.4% to 87.5%/June 2020; 87.5% to 84.5% June 2022	6/28/2020											20,100	690	20,790	(9,900)	290	(9,610)
201	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)			(210)	(600)		(210)	(600)							-			-
202	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			80	270		80	270							-			-
203	Interaction with State Taxes: Rate Change, Premium Cigars (Sales Tax)		-	(570)	(600)		-	-							-			-
204	Interaction with State Taxes: Surcharge on Vapor Products (Sales Tax)								-	(610)	(950)							
205	Interaction with State Taxes: Excise Tax on Vapor Products								-	190	290							
206	**SUBTOTAL: SALES TAX**		**-**	**(37,360)**	**42,540**	**-**	**10,785**	**43,850**	**-**	**(33,185)**	**(27,010)**	**-**	**18,120**	**(1,755)**	**16,365**	**(11,230)**	**(1,020)**	**(12,250)**
208	*REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS*		*-*	*(2,090)*	*2,540*	*-*	*650*	*2,590*	*-*	*(370)*	*(340)*	*-*	*1,215*	*(105)*	*1,110*	*(680)*	*(60)*	*(740)*

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210	**STATEWIDE PROPERTY TAX**																	
211	Reduce Statewide Levy Amount on CI and SRR	Payable 20							-	(77,500)	(100,000)		(27,500)	(50,000)	(77,500)	(50,000)	(50,000)	(100,000)
212	Natural Gas Pipeline Property Tax Abatement for intrastate transport or distribution pipeline outside metro	Payable 21							-	(Negl.)	(10)	-	-	(Negl.)	(Negl.)	(Negl.)	(10)	(10)
213	Freeze Rate, Commercial-Industrial at Pay 2019 Rate	Payable 20				-	55,530	175,790				-						
214	Reinstate Inflation for Statewide Property Tax Levy	Payable 20	-	53,380	163,990													
215	**SUBTOTAL: STATEWIDE PROPERTY TAX**		**-**	**53,380**	**163,990**	**-**	**55,530**	**175,790**	**-**	**(77,500)**	**(100,010)**	**-**	**(27,500)**	**(50,000)**	**(77,500)**	**(50,000)**	**(50,010)**	**(100,010)**
217	**CIGARETTE & TOBACCO PRODUCTS TAXES**																	
218	Tobacco Indexing - Excise Tax	DFE	-	9,200	30,300	-	9,200	30,300				-			-			-
219	Moist Snuff - Excise Tax	DFE	-	1,600	5,900	-	1,600	5,900				-			-			-
220	Premium Cigars - Excise Tax	DFE	-	2,040	2,200													
221	Vapor Products - Excise Tax	1/1/2020							-	2,430	3,750							
222	Vapor Products - Surcharge	1/1/2020							-	7,300	11,200							
223	Interaction with State Taxes: Surcharge on Vapor Products (Tobacco Products)								-	(3,900)	(5,900)							
224	Tobacco Products Definition Modified - Vapor Products	DFE	-	Negl.	Negl.	-	Negl.	Negl.	-	Negl.	Negl.	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
225	Cigarette Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	6/28/2020											2,000	(10)	1,990	(1,000)	(10)	(1,010)
226	Tobacco Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	6/28/2020											500	10	510	(200)	10	(190)
227	**SUBTOTAL: CIGARETTE & TOBACCO PRODUCTS TAXES**		**-**	**12,840**	**38,400**	**-**	**10,800**	**36,200**	**-**	**5,830**	**9,050**	**-**	2,500	-	2,500	(1,200)	-	(1,200)
229	**ALCOHOL EXCISE TAXES**																	
230	Direct Wine Shipments - Wine Excise Tax	7/1/2019				-	160	210				-			-			-
231	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)				-			-			-
232	Alcoholic Excise Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	6/28/2020											500	10	510	(200)	10	(190)
233	**SUBTOTAL: ALCOHOL EXCISE TAXES**					**-**	**160**	**210**				**-**	**500**	**10**	**510**	**(200)**	**10**	**(190)**
235	**ESTATE TAX**																	
236	Expand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018							-	(Unknown)	(Unknown)				-			-
237	Freeze Estate Tax Exclusion at $2.7 million	Decedents 2020	-	9,900	28,200	-	9,900	28,200				-			-			-
238	**SUBTOTAL: ESTATE TAX**		**-**	**9,900**	**28,200**	**-**	**9,900**	**28,200**	**-**	**(Unknown)**	**(Unknown)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
240	**LAWFUL GAMBLING**																	
241	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019							-	(20,000)	(24,100)				-			-
242	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE							-	(1,000)	(41)				-			-
243	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019							-	200	241				-			-
244	**SUBTOTAL: LAWFUL GAMBLING**								**-**	**(20,800)**	**(23,900)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
246	**OTHER TAX & NON-TAX REVENUE PROVISIONS**																	
247	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020							-	(8,000)	(6,277)				-			
248	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2017 and 2018 *	TY 17 & TY 18										(132)	(815)	-	(815)			-
249	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE							(258)	(885)	-				-	-	-	-
250	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021							-	-	(33,878)				-			-
251	Mortgage and Deed Tax: Transfer Portion of Annual Growth to Affordable Housing Fund	7/1/2019							-	(4,000)	(8,000)				-			-
252	Deed Transfer Tax - Modify Threshold	Deeds CY 20	-	(5)	(15)	-	(5)	(15)				-	(Negl.)	(5)	(5)	(5)	(10)	(15)
253	Border City Allocation Modified	7/1/2020				-	(1,000)	(2,000)	-	(2,000)	-	-	-	(750)	(750)	(750)	(750)	(1,500)
254	Working Family Credit - Repeal TANF Transfer to General Fund	7/1/2019											(24,294)	(24,521)	(48,815)	(24,873)	(25,133)	(50,006)
256	**SUBTOTAL: OTHER TAX & NON TAX REVENUE PROVISIONS**		**-**	**(5)**	**(15)**	**-**	**(1,005)**	**(2,015)**	**(258)**	**(14,885)**	**(48,155)**	**(132)**	**(25,109)**	**(25,276)**	**(50,385)**	**(25,628)**	**(25,893)**	**(51,521)**
258	**TOTAL: TAX POLICY**		**31,730**	**861,265**	**1,041,610**	**28,230**	**1,347,860**	**1,695,670**	**14,472**	**-**	**36,495**	**22,738**	**(31,044)**	**44,824**	**13,780**	**74,172**	**124,822**	**198,994**

***LINE 247: Tax penalties waived affect income and corporate tax returns. For the total estimated revenue reduction from FY 2019 to FY 2021 biennium, 45 percent of the total revenue impact is attributed to returns with penalties remitted from the schedule M15- individual income tax return and 55 percent of the total revenue impact is attributed to returns with penalties remitted from other tax return schedules (M2, M3 and M8).**

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2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

			GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
			A	B	C	D	G	J	K	N	Q							
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	PROPERTY TAX AIDS & CREDITS:																	
	REFUNDS																	
1	Local Gov't Sales Tax Exemptions Homeowner PTR interactions	DFE	-	(490)	(710)													
2	Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	-	1,100	2,200													
3	Homestead Credit State Refund incrs max refund $200, expand incm elig to $155,400	Pay 20				-	22,500	53,700										
4	Renters Property Tax Refund expand elig incm to $75,000, reduce copay 2.5-5%	Rent pd in CY 2019				-	21,600	46,500										
5	Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20							-	1,450	3,050							
6	Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20				-	220	440	-	220	440	-	-	220	220	220	220	440
7	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-	(740)	(1,480)	-	(740)	(1,480)										
8	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21										-	-	(630)	(630)	(730)	(730)	(1,460)
9	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-	(730)	(1,460)	-	(740)	(1,480)										
10	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21										-	-	(630)	(630)	(730)	(730)	(1,460)
11	Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21				-	410	2,170										
12	Homeowner PTR Interaction: School Ag Building Bond Credit incrs to 50%, then gradual incrs to 70%	Pay 20 / FY 21										-	-	120	120	390	810	1,200
13	Homeowner PTR Interaction: PERA Aid extend sunset	DFE				-	(330)	(660)										
14	Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	-	50	1,340	-	50	1,340										
15	Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	-	940	2,090													
16	Homeowner PTR Interaction: Exemption for Pharmacy Owned by Indian Tribe (Sen w/appl deadline)	Payable 20				-	Negl.	Negl.	-	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
17	Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar)	Payable 20				-	Negl.	Negl.	-	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
18	Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20				-	(Unknown)	(Unknown)	-	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
19	Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19				-	Negl.	Negl.	-	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
20	Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20				-	Negl.	Negl.										
21	Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20				-	Negl.	Negl.										
22	Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	Negl.	Negl.				-	-	Negl.	Negl.	Negl.	Negl.	Negl.
23	Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date Dec. 15	Assessments 19				-	(600)	(Negl.)	-	(600)	(Negl.)		-	(600)	(600)	(Negli)	(Negli)	(Negli)
24	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20				-	(30)	(180)	-	(30)	(180)		-	(30)	(30)	(70)	(110)	(180)
25	Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19				-	(60)	(180)										
26	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019				-	(Negl.)	-					(Negli)	-	(Negl.)	-	-	-
27	Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang)	Local Compliance				-	-	30	-	-	30		0	0	0	10	20	30
28	Property Tax Refunds Interactions: Modify Determination of Homesteads for Business Entities	7/1/2019							-	60	120		0	60	60	60	60	120
29	Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20							-	(50)	(100)							
30	Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20							-	(750)	(1,360)							
31	Property Tax Refunds Interactions: School Operating Referendum Equalization Aid	Payable 20										-	-	(450)	(450)	(430)	(370)	(800)
32	Property Tax Refunds Interactions: Child Care Facilities Exemption	Payable 20							-	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
33	Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE							-	(Negl.)	(Negl.)	-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
34	Property Tax Refunds Interactions: Modify 4d Class Rate to 0.25%	Payable 20							-	1,880	3,760							
35	**SUBTOTAL: REFUNDS**		**-**	**130**	**1,980**	**-**	**42,280**	**100,200**	**-**	**2,180**	**5,760**	**-**	**-**	**(1,940)**	**(1,940)**	**(1,280)**	**(830)**	**(2,110)**
36																		
37	**AIDS**																	
38	Local Government Aid increase	Pay 20 / FY 21	-	30,593	61,186	-	30,593	61,186										
39	Local Government Aid increase	Pay 20 / FY 21										-	-	26,000	26,000	30,000	30,000	60,000
40	One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 21 / FY 22				-	5,400	-					-	-	-	5,400	-	5,400
41	One-time LGA Increase to City of Lilydale, Hghwy 13 construction costs	FY 20											275	-	275	-	-	-
42	Waubun LGA forgiveness (2nd 2018 LGA/Small Cities payment)	DFE											-	-	-	-	-	-
43	Flensberg LGA forgiveness (LGA/Small Cities payments)	FY 20											38	-	38	-	-	-
44	County Program Aid increase	Pay 20 / FY 21	-	30,356	60,712													
45	County Program Aid increase	Pay 20 / FY 21				-	30,593	61,186										
46	County Program Aid increase	Pay 20 / FY 21										-	-	26,000	26,000	30,000	30,000	60,000
47	PERA Aid - Extend Sunset Date	DFE				-	13,800	27,430										
48	Austin Fire Aid Forgiveness	DFE				129	-	-					129	0	129	0	0	0
49	Melrose Fire Remediation Grant	DFE				644	-	-	-	644	-		644	0	644	0	0	0
50	City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019				-	5	-	-	5	-		5	0	5	0	0	0
51	School Referendum Equalization Aid	Payable 20							-	14,850	30,080							
52	School Operating Referendum Equalization Aid	Pay 20 / FY 21										-	-	8,990	8,990	9,400	8,150	17,550

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GENERAL FUND, CHANGE ITEMS ONLY

$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

			GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
			A	B	C	D	G	J	K	N	Q							
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
53	ICWA Out-of-Home Placement Aid	Payable 20							-	2,000	4,000							
54	Child Welfare Srvcs Grant to Mahnomen Cty, Mahnomen Health Center, White Earth Band of Ojibwe	DFE							-	750	-							
55	Grant to Mahnomen Cty for Mahnomen Health Center and White Earth Band of Ojibwe for child welfare services	FY 20											500	0	500	0	0	0
56	Otter Tail County Residential Treatment Facility Debt Service Grant	FY 20							-	500	-		500	0	500	0	0	0
57	Wadena County aid - 2 years only - for human services costs	8.1.2019 / 8.1.2020											600	600	1,200	0	0	0
58	Beltrami County ICWA grant on July 1 , 2019	7/1/2019											3,000	0	3,000	0	0	0
59	**SUBTOTAL: AIDS**		**-**	**60,949**	**121,898**	**773**	**80,391**	**149,802**	**-**	**18,749**	**34,080**	**-**	**5,691**	**61,590**	**67,281**	**74,800**	**68,150**	**142,950**
60																		
61	**CREDITS**																	
62	Riparian Buffer Property Tax Credit	Pay 20 / FY 21	-	15,800	31,600													
63	School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21				-	30,500	80,240										
64	School Ag Building Bond Credit incrs to 50%, then gradual incrs to 70%	Pay 20 / FY 21										-	-	9,810	9,810	17,480	26,290	43,770
65	Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019							-	250	520		0	250	250	260	260	520
66	Ag Homestead MVC Clarification		-	(Unknown)	(Unknown)													
67	Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20				-	(Unknown)	(Unknown)	-	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
68	Ag. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20				-	Negl.	Negl.	-	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
69	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	Negl.	Negl.				-	-	Negl.	Negl.	Negl.	Negl.	Negl.
70	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE							-	(Negl.)	(Negl.)	-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
71	**SUBTOTAL: CREDITS**		**-**	**15,800**	**31,600**	**-**	**30,500**	**80,240**	**-**	**250**	**520**	**-**	**-**	**10,060**	**10,060**	**17,740**	**26,550**	**44,290**
72																		
73	**OTHER**																	
74	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20	-	170	520													
75	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE				-	60	(Negl.)				-	-	60	60	(Negl.)	(Negl.)	(Negl.)
76	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE				-	Negl.	Negl.										
77	PERA - MERF aid increase (State Government Finance)	DFE										-	10,000	10,000	20,000	10,000	10,000	20,000
78	Duluth Regional Exchange District "Essentia" - Debt Service aid	FY 22										-	-	-	-	3,000	8,100	11,100
79	Appropriation: Taxpayer Assistance Grants	FY 20				-	800	800										
80	Appropriation: Volunteer Income Tax Assistance Grants	FY 20											200	200	400	200	200	400
81	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 20				-	147	94										
82	Appropriation: DOR Admin for Omnibus Tax Bill Act	FY 20		6,070	2,900								3,000	3,000	6,000	3,000	3,000	6,000
83	**SUBTOTAL: OTHER**		**-**	**6,240**	**3,420**	**-**	**1,007**	**894**	**-**	**-**	**-**	**-**	**13,200**	**13,260**	**26,460**	**16,200**	**21,300**	**37,500**
84																		
85	**TOTAL: PROPERTY TAX AIDS & CREDITS**		**-**	**83,119**	**158,898**	**773**	**154,178**	**331,136**	**-**	**21,179**	**40,360**	**-**	**18,891**	**82,970**	**101,861**	**107,460**	**115,170**	**222,630**

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2019 Legislature - February 2019 Forecast with 2019 SS1, CH 6 (HF 5)

Tax Refunds, Aids & Credits -

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. *Items in italics are CH 6 (HF 5) changes.*

	General Fund Expenditures	Feb-19 FY2018-19	Feb-19 FY2020-21	Feb-19 FY2022-23	2019 SS1 - CH 6 FY2018	FY2019	FY2018-19	2019 SS1 - CH 6 FY2020	FY2021	FY2020-21	2019 SS1 - CH 6 FY2022	FY2023	FY2022-23
	REFUNDS	**$1,444,215**	**$1,582,330**	**$1,695,750**	$699,103	$745,112	**$1,444,215**	$774,140	$806,250	**$1,580,390**	$833,690	$859,950	**$1,693,640**
1	Homestead Credit property tax refund - base	**938,554**	**1,057,500**	**1,147,700**	447,754	490,800	**938,554**	515,800	541,700	**1,057,500**	563,900	583,800	**1,147,700**
2	*PTR for Manufactured Home Cooperatives*							*0*	*220*	***220***	*220*	*220*	***440***
3	*Property Tax Refund interactions - various*							*0*	*(2,160)*	***(2,160)***	*(1,500)*	*(1,050)*	***(2,550)***
4	Renters property tax refund	**445,688**	**462,500**	**481,300**	222,588	223,100	**445,688**	228,300	234,200	**462,500**	238,400	242,900	**481,300**
5	Targeting	**10,981**	**10,100**	**10,000**	3,629	7,352	**10,981**	5,100	5,000	**10,100**	5,000	5,000	**10,000**
6	Forest Land Credits (SFIA)	**21,660**	**23,530**	**25,450**	10,800	10,860	**21,660**	11,540	11,990	**23,530**	12,470	12,980	**25,450**
7	**Subtotal - Property Tax Refunds**	**1,416,883**	**1,553,630**	**1,664,450**	684,771	732,112	**1,416,883**	760,740	790,950	**1,551,690**	818,490	843,850	**1,662,340**
8	Political Contribution Refund	**6,695**	**7,500**	**8,500**	3,695	3,000	**6,695**	3,000	4,500	**7,500**	4,000	4,500	**8,500**
9	Tax Refund Interest	**20,637**	**21,200**	**22,800**	10,637	10,000	**20,637**	10,400	10,800	**21,200**	11,200	11,600	**22,800**
10	**LOCAL AIDS**	**1,747,273**	**1,644,184**	**1,723,024**	808,938	938,335	**1,747,273**	788,670	922,795	**1,711,465**	936,199	929,775	**1,865,974**
11	Local Government Aid (LGA)	**1,131,888**	**990,774**	**1,068,796**	519,468	612,420	**1,131,888**	456,376	534,398	**990,774**	534,398	534,398	**1,068,796**
12	*Local Government Aid (LGA) increase*	**-**					**-**		*26,000*	***26,000***	*30,000*	*30,000*	***$60,000***
13	*One-time incrs City of Virginia, T.Rukavina Mem Bridge*	**-**					**-**			***0***	*5,400*	-	***5,400***
14	*One-time incrs City of Lilydale, Hgwy 13 construction*	**-**					**-**	*275*	-	***275***	-	-	***0***
15	*Waubun LGA forgiveness (2nd 2018 pymt)*							-	-	***0***	-	-	***0***
16	*Flensberg LGA forgiveness (LGA/Small Cities payments)*							*38*	-	***38***	-	-	***0***
17	*Austin Fire Aid Forgiveness*							*129*	-	***129***	-	-	***0***
18	*City of Melrose Fire Recovery grant*	**-**					**-**	*644*	-	***644***	-	-	***0***
19	*City of Mazeppa/Wabasha Cty Fire Remediation grant*	**-**					**-**	*5*	-	***5***	-	-	***0***
20	**Subtotal- Local Government Aid (LGA)**	**1,131,888**	**990,774**	**1,068,796**	519,468	612,420	**1,131,888**	457,467	560,398	**1,017,865**	569,798	564,398	**1,134,196**
21	County Program Aid	**442,548**	**467,916**	**467,908**	208,457	234,091	**442,548**	233,958	233,958	**467,916**	233,954	233,954	**467,908**
22	*County Program Aid (LGA) increase*	**-**			-		**-**	-	*26,000*	***26,000***	*30,000*	*30,000*	***60,000***
23	*Grant to Mahnomen Cty: Mahnomen Health Cntr/White Earth Band (child welfare)*							*500*	-	***500***	-	-	***0***
24	*Otter Tail County Residential Treatment Facility Debt Service Grant*							*500*	-	***500***	-	-	***0***
25	*Wadena County aid - 2 years only, for human services*							*600*	*600*	***1,200***	-	-	***0***
26	*Beltrami County ICWA grant on July 1 , 2019*							*3,000*	-	***3,000***	-	-	***0***
27	Public Defender Cost	**-**	**1,000**	**1,000**	0	0	**-**	500	500	**1,000**	500	500	**1,000**
28	Local Impact Notes (MMB/MDE)	**-**	**428**	**428**	0	0	**-**	214	214	**428**	214	214	**428**
29	**Subtotal- County Program Aid (CPA)**	**442,548**	**469,344**	**469,336**	208,457	234,091	**442,548**	239,272	261,272	**500,544**	264,668	264,668	**529,336**

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Note: Positive numbers are program expenditures; negative numbers are cost savings. *Items in italics are CH 6 (HF 5) changes.*

	General Fund Expenditures	Feb-19 FY2018-19	Feb-19 FY2020-21	Feb-19 FY2022-23	2019 SS1 - CH 6 FY2018	2019 SS1 - CH 6 FY2019	2019 SS1 - CH 6 FY2018-19	2019 SS1 - CH 6 FY2020	2019 SS1 - CH 6 FY2021	2019 SS1 - CH 6 FY2020-21	2019 SS1 - CH 6 FY2022	2019 SS1 - CH 6 FY2023	2019 SS1 - CH 6 FY2022-23
30	Township Aid	**20,191**	**20,000**	**20,000**	10,000	10,191	**20,191**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
31	Payment in Lieu of Taxes (PILT) for DNR Owned Lands	**67,894**	**72,203**	**73,103**	32,130	35,764	**67,894**	35,989	36,214	**72,203**	36,439	36,664	**73,103**
32	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**
33	Riparian Protection Aid to Counties	**1,942**	**$2,000**	**$2,000**	942	1,000	**1,942**	1,000	1,000	**$2,000**	1,000	1,000	**$2,000**
34	Riparian Protection Aid to BWSR	**16,058**	**18,000**	**18,000**	7,058	9,000	**16,058**	9,000	9,000	**18,000**	9,000	9,000	**18,000**
35	**Subtotal- Riparian Protection Aid**	**18,000**	**$20,000**	**$20,000**	8,000	10,000	**18,000**	10,000	10,000	**$20,000**	10,000	10,000	**$20,000**
36	Indian Family 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	**$10,000**
37	Casino Aid to Counties	**3,086**	**3,086**	**3,086**	1,543	1,543	**3,086**	1,543	1,543	**3,086**	1,543	1,543	**3,086**
38	Production Property Transition Aid	**190**	**80**	**-**	105	85	**190**	53	27	**80**	-	-	**-**
39	Utility Transition Aid (cities and towns)	**5**	**8**	**7**	0	5	**5**	5	3	**8**	3	4	**7**
40	DRA School	**15,889**	**16,011**	**16,018**	7,947	7,942	**15,889**	8,002	8,009	**16,011**	8,009	8,009	**16,018**
41	DRA Non-School	**20,182**	**20,278**	**20,278**	10,088	10,094	**20,182**	10,139	10,139	**20,278**	10,139	10,139	**20,278**
42	**Disparity Reduction Aid (DRA)**	**36,071**	**36,289**	**36,296**	18,035	18,036	**36,071**	18,141	18,148	**36,289**	18,148	18,148	**36,296**
43	Mahnomen City Reimbursement Aid	**320**	**320**	**320**	160	160	**320**	160	160	**320**	160	160	**320**
44	Mahnomen County Aid	**1,800**	**1,800**	**1,800**	900	900	**1,800**	900	900	**1,800**	900	900	**1,800**
45	Mahnomen ISD #432 Aid	**280**	**280**	**280**	140	140	**280**	140	140	**280**	140	140	**280**
46	**Mahnomen Reimbursement Aid**	**2,400**	**2,400**	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**
47	*School Operating Referendum Equalization Aid*							*0*	*8,990*	***8,990***	*9,400*	*8,150*	***17,550***
48	**PROPERTY TAX CREDITS**	**132,834**	**184,945**	**191,762**	50,334	82,500	**132,834**	91,507	103,498	**195,005**	112,806	123,246	**236,052**
49	Agr MVC School	**17,265**	**17,479**	**17,500**	8,709	8,556	**17,265**	8,729	8,750	**17,479**	8,750	8,750	**17,500**
50	Agr MVC Non-School	**58,593**	**59,808**	**59,808**	29,395	29,198	**58,593**	29,904	29,904	**59,808**	29,904	29,904	**59,808**
51	*Ag. Homestead Market Value Credit: Modify Determination of Homesteads*								*250*	***250***	*260*	*260*	***520***
52	*Other Agricultural Homestead MVC changes*							-	*negligible*	***negligible***	*negligible*	*negligible*	***negligible***
53	*Agricultural Homestead MVC - fractional homesteads*							*0*	*unknown*	***0***	*unknown*	*unknown*	***unknown***
54	**Agricultural Market Value Credit**	**75,858**	**77,287**	**77,308**	38,104	37,754	**75,858**	38,633	38,904	**77,537**	38,914	38,914	**77,828**
55	School Building Bond Agricultural Credit	**32,430**	**$80,019**	**$85,707**	-	32,430	**32,430**	39,199	40,820	**$80,019**	42,178	43,529	**$85,707**
56	*School Ag Building Bond Credit incrs to 50%, then gradual incrs to 70%*							*0*	*9,810*	***9,810***	*17,480*	*26,290*	***43,770***
57	**School Building Bond Agricultural Credit**							39,199	50,630	**89,829**	59,658	69,819	**129,477**

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Tax Refunds, Aids & Credits -

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. *Items in italics are CH 6 (HF 5) changes.*

	General Fund Expenditures	Feb-19 FY2018-19	Feb-19 FY2020-21	Feb-19 FY2022-23	2019 SS1 - CH 6 FY2018	FY2019	FY2018-19	2019 SS1 - CH 6 FY2020	FY2021	FY2020-21	2019 SS1 - CH 6 FY2022	FY2023	FY2022-23
58	Agriculture Preservation Credit -School (w/o State Con Fnd)	**326**	**221**	**220**	197	129	**326**	111	110	**221**	110	110	**220**
59	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	**640**	**440**	**440**	410	230	**640**	220	220	**440**	220	220	**440**
60	Border City Disparity -School	**5,045**	**5,635**	**5,906**	2,546	2,499	**5,045**	2,776	2,859	**5,635**	2,920	2,986	**5,906**
61	Border City Disparity -Non-School	**18,500**	**21,342**	**22,181**	9,091	9,409	**18,500**	10,567	10,775	**21,342**	10,984	11,197	**22,181**
62	**Border City Disparity Credit**	**23,545**	**26,977**	**28,087**	11,637	11,908	**23,545**	13,343	13,634	**26,977**	13,904	14,183	**28,087**
63	Prior Year Credit -School	**(72)**	**1**	**-**	(74)	2	**(72)**	1		**1**			**-**
64	Prior Year Credit- Non-School	**107**	**0**	**0**	60	47	**107**	0	0	**0**	0	0	**0**
65	**Prior Year Credits**	**35**	**1**	**-**	(14)	49	**35**	1	-	**1**	-	-	**-**
66	**TACONITE TAX RELIEF AREA AIDS & CREDITS**	**26,357**	**28,518**	**29,177**	13,085	13,272	**26,357**	14,021	14,497	**28,518**	14,568	14,609	**29,177**
67	State Taconite Aid to IRRR (Non-School)	**6,171**	**7,920**	**8,570**	2,957	3,214	**6,171**	3,777	4,143	**7,920**	4,242	4,328	**8,570**
68	State Taconite Aid Local Distribution	**8,421**	**8,638**	**8,430**	4,263	4,158	**8,421**	4,291	4,347	**8,638**	4,265	4,165	**8,430**
69	**Subtotal State Taconite Aid**	**14,592**	**16,558**	**17,000**	7,220	7,372	**14,592**	8,068	8,490	**16,558**	8,507	8,493	**17,000**
70	Taconite Reimbursement (School)	**1,122**	**1,122**	**1,122**	561	561	**1,122**	561	561	**1,122**	561	561	**1,122**
71	Supplemetal Taconite Homestead Credit (Non-School)	**10,643**	**10,838**	**11,055**	5,304	5,339	**10,643**	5,392	5,446	**10,838**	5,500	5,555	**11,055**
72	**LOCAL PENSION AIDS**	**286,757**	**289,298**	**294,628**	141,825	144,932	**286,757**	149,279	140,019	**289,298**	144,819	149,809	**294,628**
73	Police Aid (includes local, DNR, DPS)	**148,832**	**163,010**	**178,010**	72,559	76,273	**148,832**	79,710	83,300	**163,010**	87,050	90,960	**178,010**
74	Fire Aid	**58,329**	**61,800**	**65,460**	28,757	29,572	**58,329**	30,460	31,340	**61,800**	32,260	33,200	**65,460**
75	Fire Insurance Surcharge Aid	**8,149**	**8,810**	**9,340**	3,936	4,213	**8,149**	4,340	4,470	**8,810**	4,600	4,740	**9,340**
76	Police & Fire Retirement Aid Supplement	**30,998**	**31,000**	**31,000**	15,498	15,500	**30,998**	15,500	15,500	**31,000**	15,500	15,500	**31,000**
77	Police/Fire Amorization 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**
78	Redirected Amortization Aid - St Paul + TRFA	**4,188**	**4,188**	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**
79	Firefighters Supplemental Benefits Reimbursements	**1,261**	**1,172**	**1,172**	629	632	**1,261**	586	586	**1,172**	586	586	**1,172**
80	Public Employees Retirement Assoc. (PERA) Aid	**27,984**	**13,860**	**0**	14,065	13,919	**27,984**	13,860	0	**13,860**	0	0	**0**
81	Fire/EMS Volunteer Retention Stipend Aid	**1,558**	**-**	**-**	1,558	0	**1,558**	0	0	**-**	0	0	**-**
82	**OTHER AIDS & ONE-TIME APPROPRIATIONS**	**20,386**	**9,621**	**9,753**	10,416	9,970	**20,386**	17,950	18,131	**36,081**	21,075	26,178	**47,253**
83	Disaster Credit -School	**70**	**23**	**50**	63	7	**70**	0	23	**23**	25	25	**50**
84	Disaster Credit- Non-School	**217**	**100**	**200**	212	5	**217**	0	100	**100**	100	100	**200**
85	**Disaster Credit**	**287**	**123**	**250**	275	12	**287**	0	123	**123**	125	125	**250**
86	Local Option Disaster Abatement reimb (school)	**3**	**38**	**40**	3	0	**3**	18	20	**38**	20	20	**40**
87	Local Option Disaster Abatement reimb (non school)	**-**	**160**	**160**	0	0	**-**	80	80	**160**	80	80	**160**
88	**Local Option Disaster Abatement Reimbursement**	**3**	**198**	**200**	3	0	**3**	98	100	**198**	100	100	**200**
89	Border City Reimbursement	**214**	**206**	**200**	103	111	**214**	106	100	**206**	100	100	**200**

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	General Fund Expenditures	Feb-19 FY2018-19	Feb-19 FY2020-21	Feb-19 FY2022-23	2019 SS1 - CH 6 FY2018	FY2019	FY2018-19	2019 SS1 - CH 6 FY2020	FY2021	FY2020-21	2019 SS1 - CH 6 FY2022	FY2023	FY2022-23
90	Performance Measuremt Reimbursement	**880**	**854**	**863**	457	423	**880**	426	428	**854**	430	433	**863**
91	City of Minneapolis Library debt service	**8,240**	**8,240**	**8,240**	4,120	4,120	**8,240**	4,120	4,120	**8,240**	4,120	4,120	**8,240**
92	Bloomington Infrastructure Projects	**9,562**	**0**	**0**	4,858	4,704	**9,562**	0	0	**0**	0	0	**0**
93	Wadena County Aid (2 years only)	**1,200**	**0**	**0**	600	600	**1,200**	0	0	**0**	0	0	**0**
94	*Net Loan Activity Senior P-Tax Deferral - Nov 1 applctn*							*0*	*60*	***60***	*(negligible)*	*(negligible)*	***(negligible)***
95	*PERA - MERF aid increase (State Government Finance)*							*10,000*	*10,000*	***20,000***	*10,000*	*10,000*	***20,000***
96	*Duluth Regional Exchange District "Essentia" - Debt Service aid*							*0*	*0*	***0***	*3,000*	*8,100*	***11,100***
97	*Appropriation: Volunteer Income Tax Assistance Grants*	**-**					**-**	*200*	*200*	***400***	*200*	*200*	***400***
98	*Appropriation: DOR Admin for Omnibus Tax Bill Act*							*3,000*	*3,000*	***6,000***	*3,000*	*3,000*	***6,000***
99	**Property Tax Aids and Credits, GF TOTAL**	**3,657,822**	**$3,738,896**	**$3,944,094**	**$1,723,701**	**1,934,121**	**3,657,822**	**$1,835,567**	**2,005,190**	**$3,840,757**	**$2,063,157**	**2,103,567**	**$4,166,724**

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2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

			GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
			A	D	G	D	G	J	O	R	U							
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	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	-	1,200	2,900				-			-			-
4	Marketplace Provider Collection Requirements Modifications including a Remote Seller Threshold Change	DFE				-	30	40				-	10	20	30	20	20	40
5	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20				-	(50)	-				-			-	-	-	-
6	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE				-	(50)	-				-	-	(50)	(50)	-	-	-
7	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019							-	(50)	-							
8	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20				-	(20)	-	-	(20)	-	-	(20)	-	(20)	-	-	-
9	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16				-	(10)	-				-			-	-	-	-
10	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE				-	(10)	-				-	-	(10)	(10)	-	-	-
11	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE				-	(10)	-				-	(10)	-	(10)	-	-	-
12	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE				-	(20)	-				-			-	-	-	-
13	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE				-	(10)	-				-	(10)	-	(10)	-	-	-
14	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019							-	(10)	-	-		-	-	-	-	-
15	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019				-	(10)	(Negl.)	-	(10)	(Negl.)	-	(5)	(5)	(10)	(Negl.)	-	(Negl.)
16	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018				-	(Negl.)	-	-	(Negl.)	-	-	-	(Negl.)	(Negl.)	-	-	-
17	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE				-	(10)	-				-	(10)	(Negl.)	(10)	-	-	-
18	Refund, Construction, Materials Purchases, ISD #414, Minneota	Retro 1/2/2018							-	(10)	-							-
19	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019				-	(40)	(40)				-			-			-
20	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019				-	(Negl.)	(Negl.)				-						-
21	Exemption, Sales and Purchases, Lake of Woods Arena	Various				-	(10)	(Negl.)				-						-
22	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019				-	(100)	(110)				-						-
23	Exemption, Sales by County Agricultural Societies	7/1/2019				-	(150)	(180)	-	(150)	(180)	-	(60)	(90)	(150)	(90)	(90)	(180)
24	Exemption, Sales to Conservation Clubs	7/1/2019				-	(Negl.)	(Negl.)				-						-
25	Exemption, Sales to Non Profit Ice Arena	7/1/2019				-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019				-	(20)	(20)	-	(20)	(20)	-	(10)	(10)	(20)	(10)	(10)	(20)
27	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19				-	(40)	-				-			-	-	-	-
28	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019				-	(20)	(20)				-			-			-
29	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE				-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	-	(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							-	(Negl.)	(Negl.)				-			-
32	Sales Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	Various											1,160	40	1,200	(500)	20	(480)
33	Cigarette Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	Various											110	(Negl.)	110	(100)	(Negli.)	(100)
34	Tobacco Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	Various											30	Negli.	30	(Negli.)	Negli.	-
35	Alcohol Excise Tax: Increase Accelerated June Pymt Rqmt -(87.5%/June 2020; 84.5%/June 2022)	Various											30	Negli.	30	(Negli.)	Negli.	-
36	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019							-	(80)	(100)				-			-
37	Interaction: Surcharge on Vapor Products								-	(30)	(60)				-			-
38	Interaction: Excise Tax on Vapor Products								-	10	20				-			-
39	Interaction: Tobacco Products Definition					-	Negl.	Negl.	-	Negl.	Negl.	-			-			-
40	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			Negli.	20	-	Negl.	20				-			-			-
41	Interaction: Rate Change, Premium Cigars (Sales Tax)			(40)	(40)	-						-						
42	**SUBTOTAL: LEGACY FUNDS**		**-**	**(2,090)**	**2,540**	**-**	**650**	**2,590**	**-**	**(370)**	**(340)**	**-**	**1,215**	**(105)**	**1,110**	**(680)**	**(60)**	**(740)**
	SPECIAL REVENUE FUND																	
45	Solid Waste Management, Rate Increases - Soil and Water Account					-	6,400	7,100				-			-			-
46	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	7/1/2019		736	254	-	736	254	-	146	60	-	232	289	521	181	125	306

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			A	D	G	D	G	J	O	R	U							
LINE	ITEM	EFFECTIVE	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
47	Angel Tax Credit Administration	TY 19		(570)	(94)	-	(570)	(94)	-	(110)	(30)	-	(226)	(286)	(512)	(286)	(286)	(572)
48	Fee Revenue: Private Letter Ruling Program	7/1/2021							-	-	246							
49	**SUBTOTAL: SPECIAL REVENUE FUND**		**-**	**166**	**160**	**-**	**6,566**	**7,260**	**-**	**36**	**276**	**-**	**6**	**3**	**9**	**(105)**	**(161)**	**(266)**
	ENVIRONMENTAL FUND																	
52	Solid Waste Management, Rate Increases	7/1/2019				-	14,900	16,400				-			-			-
53	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021							-	-	(14)							
54	**SUBTOTAL: ENVIRONMENTAL FUND**					**-**	**14,900**	**16,400**	**-**	**-**	**(14)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	HEALTH CARE ACCESS FUND														-			-
57	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021							-	-	(78)				-			-
58	90 Day Interest on Tax refunds	1/1/2020					(141)	39					150	310	460	320	340	660
59	Provider Tax, Rate Change from 2.0% to 1.8% , Repeal of Sunset	various											213,000	659,600	872,600	693,400	728,000	1,421,400
60	Wayfair Nexus Threshold Modfied	DFE										(Negli.)	(10)	(10)	(20)	(10)	(10)	(20)
61	**SUBTOTAL: HEALTH CARE ACESS FUND**						**(141)**	**39**	**-**	**-**	**(78)**	**(Negli.)**	**213,140**	**659,900**	**873,040**	**693,710**	**728,330**	**1,422,040**
	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND																	
64	Working Family Credit: Repeal TANF transfer to General Fund	7/1/2019							-	-	(Negl.)		24,294	24,521	48,815	24,873	25,133	50,006
65	**SUBTOTAL: TEMPORARY ASSISTANCE FOR NEEDY FAMILYES (TANF) FUND**								**-**	**-**	**(Negl.)**		**24,294**	**24,521**	**48,815**	**24,873**	**25,133**	**50,006**
	REMEDIATION FUND																	
68	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021							-	-	(Negl.)							
69	**SUBTOTAL: REMEDIATION FUND**								**-**	**-**	**(Negl.)**							
	TACONITE MUNICIPAL AID ACCOUNT																	
72	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed	Distributions 2020				-	424	896				-	-	424	424	422	474	896
73	Distribution to Municipalities	Distributions 2020				-	(424)	(896)				-	-	(424)	(424)	(422)	(474)	(896)
74	**SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT**					**-**	**-**	**-**				**-**	**-**	**-**	**-**	**-**	**-**	**-**
	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																	
77	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed	Distributions 2020				-	(192)	(345)				-	-	(192)	(192)	(170)	(175)	(345)
78	**SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND**					**-**	**(192)**	**(345)**				**-**	**-**	**(192)**	**(192)**	**(170)**	**(175)**	**(345)**
	TACONITE ENVIRONMENTAL PROTECTION FUND																	
81	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed	Distributions 2020				-	(232)	(551)				-	-	(232)	(232)	(252)	(299)	(551)
82	**SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND**					**-**	**(232)**	**(551)**				**-**	**-**	**(232)**	**(232)**	**(252)**	**(299)**	**(551)**
	TACONITE ECONOMIC DEVELOPMENT FUND																	
85	Transfer: Unrestricted Mining Occupation Tax Collections from General Fund	Distributions 2020							-	8,000	6,277	-			-			-
86	**SUBTOTAL:TACONITE ECONOMIC DEVELOPMENT FUND**								**-**	**8,000**	**6,277**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	HOUSING FINANCE AGENCY FUND																	
89	Transfer In: Positive Increment from Mortgage and Deed Transfer Taxes	7/1/2019							-	4,000	8,000	-			-			-
90	**SUBTOTAL: HOUSING FINANCE AGENCY FUND**								**-**	**4,000**	**8,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)																	
93	Repeal Distributor License Agreement					-	-	-										
94	**SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)**					**-**	**-**	**-**				**-**	**-**	**-**	**-**	**-**	**-**	**-**
96	**TOTAL: NON-GENERAL FUND CHANGES**		**-**	**(1,924)**	**2,700**	**-**	**21,551**	**25,393**	**-**	**11,666**	**14,121**	**-**	**238,655**	**683,895**	**922,550**	**717,376**	**752,768**	**1,470,144**

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APPENDIX A: INTERACTIONS

GENERAL FUND, CHANGE ITEMS ONLY

$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

		GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
		A	B	C	D	G	J	K	N	Q							
LINE	ITEM	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	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)	(11,700)										
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	-	(30)	(730)													
4	HOUSE (HF 1555): Regional Transit Bonding Authority				-	(10)	(290)										
5	GOVERNOR (HF 2390): School Safety Levy	-	(140)	(320)													
6	HOUSE (HF 2400) -Education Finance				-	660	1,320										
7	School Operating Referendum Equalization Aid										-	-	100	100	90	80	170
8	GOVERNOR: Soil and Water Conservation Districts Levy	-	(520)	(1,150)													
9	GOVERNOR Reinstate Inflation for Statewide Property Tax Levy	-	(70)	(400)													
10	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	(30)	(170)										
11	Construction Materials Exemption for Governments and Nonprofits	-	270	390													
12	Riparian Buffer Property Tax Credit	-	550	1,100													
13	School Building Bond Agriculure Credit				-	380	660										
14	School Building Bond Agriculure Credit incrs to 50%, then gradual incrs to 70%										-	-	120	120	180	200	380
15	PERA Aid to Local Governments-extend sunset				-	70	140										
16	GOVERNOR (HF 2125): Local Government Aid	-	400	800													
17	GOVERNOR (HF 2125): County Program Aid	-	400	800													
18	HOUSE (HF 2125-3E): Local Government Aid				-	160	320										
19	Local Government Aid increase										-	-	140	140	160	160	320
20	HOUSE (HF 2125-3E): County Program Aid				-	160	320										
21	County Program Aid increase										-	-	140	140	160	160	320
22	School District Referendum Equalization							-	590	1,060							
23	Reduce Statewide Levy Amount on CI/SRR property							-	90	180	-	-	90	90	90	90	180
24	Equity and Opportunity Credit addback							-	1,400	2,800							
25	Additional ICWA Out-of-Home Placement Aid							-	40	80							
26	HOUSE Cloquet Area Fire and Amblance Taxing District modified				-	-	(Negli)										
27	SENATE Cloquet Area Fire and Amblance Taxing District modified								-	(10)		-	-	-	(Negli)	(Negli)	(Negli)
28	**SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS**	**-**	**(3,640)**	**(9,410)**	**-**	**(3,610)**	**(9,400)**	**-**	**2,120**	**4,110**	**-**	**-**	**590**	**590**	**680**	**690**	**1,370**
29																	
30	**CORPORATE FRANCHISE TAX INTERACTIONS**																
31	HOUSE/GOVERNOR: Regional Transit Bonding Authority	-	(10)	(310)	-	(10)	(310)										
32	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	-	120	170													
33	GOVERNOR: County Program Aid	-	170	340													
34	GOVERNOR: Local Government Aid	-	180	360													
35	GOVERNOR: E12 Finance - School Safety Levy	-	(60)	(140)													
36	GOVERNOR: Reinstate Inflation for Statewide Property Tax Levy	-	(670)	(3,570)													
37	GOVERNOR: Soil and Water Conservation Districts Levy	-	(220)	(490)													
38	HOUSE: Local Government Aid				-	180	360										
39	Local Government Aid increase										-	-	150	150	170	170	340
40	HOUSE: County Program Aid				-	180	360										
41	County Program Aid increase										-	-	150	150	170	170	340
42	HOUSE: E12 Finance (HF 2400)				-	290	580										
43	School Operating Referendum Equalization Aid										-	-	110	110	100	90	190
44	HOUSE: PERA Aid to Local Governments-extend sunset				-	80	160										
45	HOUSE: School Building Bond Agriculure Credit				-	(100)	(510)										
46	School Building Bond Agriculure Credit incrs to 50%, then gradual incrs to 70%										-	-	(30)	(30)	(90)	(190)	(280)

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		GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
		A	B	C	D	G	J	K	N	Q							
LINE	ITEM	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
47	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	(660)	(3,850)										
	Reduce Statewide Levy Amount on CI/SRR property								1,280	2,560		-	1,280	1,280	1,280	1,280	2,560
49	State General Levy Tax abatement for pipelines							-	-	Negli.		-	-	-	Negli	Negli	Negli
50	Equity and Opportunity Credit addback							-	100	200							
51	**SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS**	**-**	**(490)**	**(3,640)**	**-**	**(40)**	**(3,210)**	**-**	**1,380**	**2,760**	**-**	**-**	**1,660**	**1,660**	**1,630**	**1,520**	**3,150**
52																	
59	**TOTAL: NET EFFECT OF INTERACTIONS**	**-**	**(4,830)**	**(13,980)**	**-**	**(3,780)**	**(12,940)**	**-**	**3,500**	**6,870**	**-**	**-**	**2,250**	**2,250**	**2,310**	**2,210**	**4,520**

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	Public Finance	Effective date
2	State Agricultural Society (Minnesota State Fair) bonding maximum increased to $30 million	1-Jul-19
3	Miscelleanous Public Finance provisions- Drainage lien principal interest rate charged by a county increased to six percent Modifies public notice for bids on school facilities projects U.S. Bankruptcy Code update allowing a municipal authority to file for bankruptcy Expands "municipality" to include towns, allowing them to issue capital improvement bonds Transportation sales tax allowed for multiple projects Definition of public facilities project modified	1-Jul-19
4	**Property tax changes - Local Option Sales Taxes (no state fund impact)**	
5	Local sales and use taxes imposition requirements modified to include 1) a purpose of paying for projects with a clear regional benefit, and 2) a list of detailed projects and each project's cost	DFE + 1 day
6	Prohibits local subdivisions from imposing new local motor vehicle excise taxes as of 7/1/2019	DFE + 1 day
7	Require excess local sales tax revenue at termination go to state general fund	DFE + 1 day
8	Duluth; additional 0.5% local sales/use tax - Up to $40 million in uses over 25 years	
9	International Falls; new 1.0% local sales/use tax - Up to $30 million over 30 years for transportation and public infrastructure projects	Local appvl-file
10	Avon; new 0.5% local sales/use tax - Up to $1.5 million the earlier of 25 years or when revnue raised for transportation improvements within city	Local appvl-file
11	Cloquet; 2011 local sales and use tax authority modified to reallocate $5.8 million to other existing uses	Local appvl-file
12	Perham; new 0.5% local sales/use tax - Up to $5.2 million earlier of 20 years or when revnue raised for Perham Community Center	Local appvl-file
13	Sauk Center; new 0.5% local sale/use tax and $20 motor vehicle excise tax - Up to $10 million over 25 years for reconstruction of Highway 71	Local appvl-file
14	Virginia; Up to 1% local sales use tax - Up to $30 million the earlier of 20 years or when revenue raised for Miner Memorial Recreation and Convention Center	Local appvl-file
15	Elk River; new 0.5% local sales/use tax - Up to $35 million over 25 years for park and recreational projects, a senior center and for lake dredging. Bonds remain subject to city charter limits.	Local appvl-file
16	Excelsior; new 0.5% local sales/use tax - Up to $7 million over 25 years for recreational/shoreline projects listed in Commons Master Plan.	Local appvl-file
17	Detroit Lakes; new 0.5% local sales/use tax - Up to $6.7 million for new police dept facility up to 10 years	Local appvl-file
18	Willmar: new 0.5% local sale/use tax and $20 motor vehicle excise tax - Up to $30 million over 13 years for recreational projects and storm sewer management infrastructure projects	Local appvl-file
19	Two Harbors; additional 0.5% local sales/use tax - Up to $30 million over 25 years for water and sewer infrastructure projects	Local appvl-file
20	Cambridge; new 0.5% local sales/use tax - Up to $8 million for library facility and up to $14 million for street improvements over 23 years	Local appvl-file
21	Worthington; new 0.5% local sales/use tax - Up to $25 million in uses over 15 years for recreational projects, lake improvements and 10th street plaza improvements. City must pass new resolution listing specific projects and their costs, and approved by DOR	Local appvl-file
22	Glenwood; new 0.5% local sales/use tax - Up to $2.8 million over 20 years for street, park, trail and recreational facility projects, and city hall and fire station improvements	Local appvl-file
23	Blue Earth: new 0.5% local sale/use tax - Up to $5 million over 25 years for sewer plantimprovements, street reconstruction and recreational amenities	Local appvl-file
24	Rogers; new 0.25% local sales and use tax and $20 vehicle excise tax - Up to $16.5 million over 20 years for trail and I-94 pedestrian crossing, County 144 pedestrian tunnel, trails, aquatic and community athletic facilities	Local appvl-file
25	Scanlon: new 0.5% local sales/use tax - Up to $400,000 over 10 years for street improvements and utility infrastructure projects.	Local appvl-file
26	West St. Paul: new 0.5% local sales/use tax - Up to $28 million over 20 years for street projects in city pavement management plan	Local appvl-file
27	**Property tax changes - Lodging/ Food & Beverage Taxes (no state fund impact)**	
28	Minneapolis local special taxes limitation modif'd: max 6.5% rate for all city taxes on lodging	1-Oct-19
29	St. Paul local lodging tax rate increased from 3% to 4%	Qtr aftr 30 days
30	Lake County; up to 4% lodging tax countywide including Two Harbors lodging tax (modified)	Local appvl-file
31	La Crescent; allows additional 2% lodging tax on top of general law 3% lodging tax	Local appvl-file
32	Plymouth; new local lodging tax of 3% over 10 years. 2/3 of revenues for capital improvements to public recreational facilities, marketing and promotion, and 1/3 for local convention or tourism	Local appvl-file
33	North Mankato; new 1.0% local food/beverage tax to pay for operations, maintenance and capital expenses for the Casewell Regional Sporting Complex	Local appvl-file
34	Sartell; 1.25% food/ beverage tax for 5 years for new and existing recreational facilities	Local appvl-file
35	Creates Regional Exchange District Advisory Board, requires comprehensive development plan, specifies local value capture authority. (Essentia)	

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36	**Property tax changes for Tax Increment Financing (TIF)**	**Effective date**
37	Duluth TIF district authority /uses modified for downtown redev	Local appvl-file
38	Champlin Mississippi Crossing TIF authority/uses modified	Local appvl-file
39	Bloomington Central Station TIP modified (from 15 y to 21 y)	Local appvl-file
40	Minneapolis special tax use modif'd (Upper Harbor Terminal TIF)	Local appvl-file
41	Southeast Edina Redevelopment Project; special TIF authority extended to 12.31.2021, chg pooling	w/ Local appvl
42	Roseville; extend time/use increment for environmental remediation within district	Local appvl-file
43	Hopkins, modify 2003 pooling law, admin exps 10%, hsg 20%	Local appvl-file
44	Alexandria, extend 5 year rule for 3 yrs	Local appvl-file
45	Anoka Commuter Rail Transit Village, 2nd 3-yr extend 5 yr rule	Local appvl-file
46	**Miscellaneous Property Tax changes**	
47	Sustainable Forest Incentive Act (SFIA)- Trail effective date clarification	retro CY 2018
48	Multi-County HRA levy authority extended five years	Pay 2019
49	Tax-forfeited land sale documentation modified	1-Jan-20
50	Reporting by Utility Cooperative Associations @ unique taxing jurisdiction-level (for State Assessed Properties)	Assmts 2020
51	Exclusion for Veterans w Disability data sharing	DFE
52	Metro agricultural preserves termination for parks or trails purchased by a public entity	DFE
53	County Historical Society levy permitted for expenditures by city ortown historical societies	DFE
54	CRV threshold for filing incrs from $1,000 to $3,000	CY 2020
55	City of Waubun LGA foregiveness FY 2019	FY 2019
56	City of Austin - Extend allocation of state fire aid	DFE + 1
57	Cost distribution of property tax penalities and interest on solar energy production tax or wind energy production tax modified	Pay 2020
58	Petroleum distributors - Eliminate requirement of bond for payment; personal liability for delinquent tax debt expansion	DFE + 1
59	Watershed districts allowed to receive any federal or state grant or loan, and levy for bond debt service	Pay 2020
60	Central Iron Range Sanitary Sewer Board	retro 2003
61	State assessed property certification date changed to July 15 (from Aug 1)	DFE + 1
62	Taconite Aid distribution extended to Iron Junction and Breitung Township	DFE + 1
63	Department of Revenue share information with Federal Reserve Bank for economic analysis	DFE + 1
64	Department of Revenue Policy/Technical Bill with PRISM - with modifications	Various

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