# 2014 Session - - Omnibus Tax Bill HF 3167 - CONFERENCE COMMITTEE REPORT All Numbers in Thousands

		Chapt	ter 150	House	e OTB	Senat	e OTB			Conference	Committee		
	Fiscal Summary	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17
											<u>.</u>		
1	Current Law Base - 2014 February Forecast for Revenues	37,812,634	41,629,948	37,812,634	41,629,948	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	20,332,368	21,297,580	41,629,948
2	Current Law Base - 2014 February Forecast For Tax Aids and Credits	2,710,851	2,785,800	2,710,851	2,785,800	2,710,851	2,785,800	1,345,939	1,364,912	2,710,851	1,381,624	1,404,176	2,785,800
3													
_	Enacted Changes												
5	Total General Fund Revenue Changes	(443,295)	(956,390)										
6													
7	Total General Fund Expenditure Changes (Aid & Credits, Incl. Transfers Out)	153,380	56,306										
8													
9													
	Budget Recommendations												
	Total General Fund Revenue Changes (Incl. Transfers In)			(66,745)	(133,633)	(97,412)	(90,963)	(45,604)	(7,053)	(52,657)	(11,670)	(27,210)	(38,880)
12													
	Total General Fund Expenditure Changes (Aid & Credits)			<u>43,600</u>	<u>72,558</u>	<u>10,460</u>	<u>14,660</u>	<u>771</u>	<u>49,800</u>	<u>50,571</u>	<u>40,457</u>	<u>39,229</u>	<u>79,686</u>
14													
15	TOTAL GENERAL FUND CHANGES - Revenues less Expenditures	(596,675)	(1,012,696)	(110,345)	(206,191)	(107,872)	(105,623)	(46,375)	(56,853)	(103,228)	(52,127)	(66,439)	(118,566)
16	TARGET									(103,325)			(119,000)
17	Difference (+ is OVER, - is UNDER)									(97)			(434)
18													
19													
20													

Dollars in Thousands

					Note: Positive numbers represent revenue gains or appropriation reductions. Nega	tive numbers rep	resent revenue loss	es (tax expenditure:	s) or appropriations.	"Negli" means ne	gligible impact, meani	ng Iess than \$5,000.	DFE means Date F	ollowing Enactm	ent.			
Line	HF	Author	SF	Author	Description	Eff. Date	Chapter 150	Chapter 150	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
#							FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
21					Income Tax, Corporate Tax													
22					Federal Conformity Provisions	various	(200,295)	(218,090)										
24					Increase Working Family Credit (Incl. Interaction with Federal Alignment)	TY 2013	(30,200)	(62,800)										
26					Extend Angel Tax Credit & Increase Allocation	TY 2014-2017	(3,000)	(30,000)										
27	A43	Anderson, S			Modify R&D Credit to be Refundable	TY 2016	0	0	0	(37,900)								
28	A44	Kresha			Create a Student Loan Credit	TY 2016	0	0	0	(67,500)								
29	1948	Murphy, M.			Extend Military Pay Subtraction to Active Guard Income	TY 2014	0	0	(3,000)	(4,300)			0	(3,000)	(3,000)	(2,100)	(2,200)	(4,300)
30	1963	Anderson, S			Extend the R&D Tax Credit to Sole Proprietors	TY 2014	0	0	(1,400)	(2,900)								
31	1957	Erhardt		Rest	Exclusion of Discharge of Indebtedness on Principal Residence Subtraction Authorized	TY 2014 only	0	0	(14,300)	0	(14,300)	0						
32	DE1	Loon			Federal Update: Extend Increased Credit Rates and Maximum Credit Amounts for Federal Dependent Care Credit affecting calculation of state dependent care	Retroactive to TY 2013 only	0	0	(1,900)	0								
33	A11	Davids		Rest	Federal Update: Accelerated Charitable Contribution Deduction for the Philippines	Retroactive to TY 2013 only	0	0	0	0	0	0	(Negligible)	Negligible	0	0	0	0
34			2254	Kent	Qualified transportation fringe benefits income tax subtraction authorization	TY 2014					(Negligible)	(Negligible)	0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
35	3235	Norton	2848	Eken	Greater MN Internship Program Modification	DFE					0	0	0	0	0	0	0	0
36	759	Savick	2293	Koenen	Volunteer First Responders Income Tax Credit (\$450)	TY 2014					(8,550)	(17,100)						
37				Reinert	Increase Past Military Service Credit (\$750 to \$1,500)	TY 2014					(600)	(1,400)						
38				Reinert	Increase Combat Zone Credit (\$120 to \$200)	TY 2014					(1,400)	(2,800)						
39			2928 2057	Rest Chamberlaii	Refundable Credit for (1) Certain Tutoring for Students with Disabilities and (2) Expenses Related to Reading Tutoring (CC- Expenses Related to Reading Tutoring Only)	TY 2014 only					(11,600)	0	0	(2,800)	(2,800)	0	0	0
40					Interaction Impact - Local Optional Revenue Income		0	(1,890)										
41					Interaction Impact - Supplemental County Program Aid for Beltrami, Mahnomen		0	130										

Dollars in Thousands

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000. DFE means Date Following Enactment.

					Note: Positive numbers represent revenue gains or appropriation reductions. Negative n	numbers repre	sent revenue iossi	es (tax expenditure	s) or appropriations.	wegii illeulis lie	giigible iiripact, iiieaiii	ng less than \$5,000.	DE Illeuiis Dute Fo	nowing Enactine	т.			
Line	HF	Author	SF	Author	Description	Eff. Date	Chapter 150	Chapter 150	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
#							FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
42					Interaction Impact - Met Council Bond Authorization		0	(40)										
43	1608 2689	Lien Marquart			Interaction Impact - LGA Changes				0	620			0	0	0	190	190	380
44	3086	Marquart			Interaction Impact - New Agricultural Homestead Credit One-Time Supplemental Payment at \$210				700	1,000			0	600	600	500	500	1,000
45	3037	Lien			Interaction Impact -Disparity Reduction Credit				0	80			0	0	0	70	70	140
46			2342	Skoe	Interaction - CPA Increase for AIS						0	380	0	0	0	190	190	380
47			558	Metzen	Interaction - EMS Special Taxing District						0	(10)	0	0	0	0	(10)	(10)
48			2399	Jensen	Interaction - Rice County hospital district elimination ***						0	40	0	0	0	20	20	40
49			HF 3172	Cohen	Interaction - Supplemental finance bill E12 levy increase for certain districts						0	(110)						
50 51					Subotal		(233,495)	(312,690)	(19,900)	(110,900)	(36,450)	(21,000)	0	(5,200)	(5,200)	(1,130)	(1,240)	(2,370)
52					Estate Tax													
53					Repeal Gift Tax 7	7/1/2013	(17,700)	(32,700)	0	0								
					Repeat offer tax		(17,700)	(32,700)	· ·	o .								
54					Modify Estate Tax Rates and Increase Exemption Amount	TY 2014	(25,000)	(111,600)	0	0								
55					Clarifying the three-year lookback for gifts	various			0	0	0	0	0	0	0	0	0	0
56					Excluding from Minnesota taxable estate, art on loan	various			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0	0	0	0	0
57					Subtotal		(42,700)	(144,300)	0	0	0	0	0	0	0	0	0	0
58 59					Sales & Use Tax													
						4/1/2011	(0,4,555)	(4.02 = 2.2)										
60					Repeal Electronic & Commercial Equipment & Repair	4/1/2014	(94,600)	(182,700)										
61					Repeal Storage & Warehousing	4/1/2014	(95,400)	(184,400)										
62					Reinstate Exemption for Telecomm., Cap. Eptmt	4/1/2014	(41,700)	(82,200)										
63					Delay Effective Date - Up-front Capital Equipment Exemption from 9/1/2014 to 7/1/2015	DFE	64,600	(50,100)										

Dollars in Thousands

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					Note: Positive numbers represent revenue gains or appropriation reductions. Negative	ve numbers rep	resent revenue ios:	ses (tax expenditure	s) or appropriations.	wegii illeulis lieg	jiigibie iiripaci, iiieaiii	ng less than 35,000.	DFE means Date Fol	lowing Endcune	т.			
Line #	HF	Author	SF	Author	Description	Eff. Date	Chapter 150 FY 2014-15	Chapter 150 FY 2016-17	House FY 2014-15	House FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17
64		I			Expand Local Government Exemption	7/1/2014	0	0	11 2011 15	112010 17	11201113	11 2010 17	112011	112010	11201113	2010	2017	11 2010 17
65	1885	Davnie	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%	5/30/2014	0	0	(23,460)	(2,020)	(23,460)	(2,020)	(22,900)	(560)	(23,460)	(900)	(1,120)	(2,020)
66		Lenczewski	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000	5/30/2014	0	0	(16,700)	(1,500)	(16,700)	(1,500)	(16,300)	(400)	(16,700)	(670)	(830)	(1,500)
67	2195	Freiberg			Expand Local Gov'ts Exemption to Joint Powers, HRAs, Port Authorities, EDAs.	7/1/2016	0	0	0	(16,200)					0			0
68	2195	Freiberg			Expand Local Gov'ts Exemption - Provide Explicit List of Local Government Activities	7/1/2015	0	0	(800)	(1,800)			0	(150)	(150)	(170)	(170)	(340)
69			1860	Rest	Expand Local Gov'ts Exemption to All Local Entities & Modify list of Local Government Activities	1/1/2015					(11,200)	(55,200)						
70					Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption effective 1/1/2017 **	1/1/2016							0	0	0	(8,000)	(23,000)	(31,000)
71	3233	Wills			Exemption Modified for Funding Threshold for Non Profits	7/1/2014	0	0	(170)	(340)								
72			2693	Skoe	Exemption Modified for Funding Threshold for Non Profits	1/1/2015					(60)	(340)	0	(60)	(60)	(170)	(170)	(340)
73	802	Lesch	1064	Sparks	Exemption - Coin Operated Amusement Machines	7/1/2014	0	0	(210)	(520)	(210)	(520)	0	(210)	(210)	(250)	(270)	(520)
74	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition	4/1/2014 to 6/1/2015	0	0	(72)	0			(24)	(48)	(72)	0	0	0
75	3156	Petersburg			Temporary Amnesty- Agricultural Centers	DFE	0	0	(6)	0								
76	2323	Gunther			Temporary Amnesty- Animal Shelters	DFE	0	0	0	0								
77					Voluntary Compliance Program Animal Shelters	DFE							(Unknown)	0	0	0	0	0
78	2673	Selcer	1842	Rest	Exempting certain presentations accessed digitally	various			0	0	0	0	0	0	0	0	0	0
79	2951	Savick	2781	Koenen	Greater MN sales tax exemption modifications	DFE			0	0	0	0	0	0	0	0	0	0
80			1203	Eaton	Medical Device Exemption Retroactivity (CC Amend to Limit to Certain Refunds)	4/1/2009- 6/30/2013					(1,500)	0	(1,100)	0	(1,100)	0	0	0
81			2918	Pappas	NCSL sales tax exemption (incl. liquor gross receipts)	7/1/2014- 12/31/2014					(62)	0	0	(62)	(62)	0	0	0
82	3272	Lenczewski	2961	Hoffman	Biopharmaceutical facility const. materials exemptn mod'n	DFE			0	0	0	0	0	0	0	0	0	0

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Line	HF	Author	SF	Author	Description	Eff. Date	Chapter 150 FY 2014-15	Chapter 150 FY 2016-17	House FY 2014-15	House FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17
83	3194	Davids	2934	Rest	Data center clarification and effective date modification	DFE	FF 2014-15	FY 2016-17	0	0	0	0	0	0	0	0	0	0
84	2436	Davids	2217	Jensen	Trail grooming equipment for certain clubs sales tax exemption	7/1/2014					(280)	(570)	0	(280)	(280)	(280)	(290)	(570)
85	3321	Marquart	2884	Clausen	Certain school tickets exemption made permanent	DFE					0	(1,580)						
86	2267	Rosenthal	2008	Franzen	Bullion coin exemption	7/1/2014					(430)	(1,020)						
87					Subtotal		(167,100)	(499,400)	(41,418)	(22,380)	(53,902)	(62,750)	(40,324)	(1,770)	(42,094)	(10,440)	(25,850)	(36,290)
89					Other Tax and Non Tax Items													
90	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000 for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(Negligible)	(Negligible)
91		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4% for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(5,193)	(120)	(5,193)	(120)	(5,160)	(33)	(5,193)	(50)	(70)	(120)
92	1826	Davnie			Microdistillery Tax Credit. Effective FY 2015	FY 2015			0	(Negligible)			0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
93			2910	Skoe	Cigarette Excise Tax Rate- Eliminate 2nd Tier Rate	7/1/2014					(50)	(100)	0	(50)	(50)	(50)	(50)	(100)
94	1302	Carlson			Vehicle Titles - Transfer on Death (Revenue Loss due to Loss of Recoveries for Medical Assistance).	FY 2015			(114)	(233)								
95	2207	Lenczewski	2128	Skoe	Lottery - certain prohibitions (moved to Senate floor separately)						(1,757)	(7,023)						
96					Subtotal				(5,427)	(353)	(7,120)	(7,243)	(5,280)	(83)	(5,363)	(100)	(120)	(220)
97																		
98					Summary						<b></b>	4	()	(= a=a)	( <u>)</u>	(	(	()
99					Tax Revenue Change Items		(443,295)	(956,390)		(133,633)	(97,472)	(90,993)	(45,604)	(7,053)	(52,657)	(11,670)	(27,210)	(38,880)
100					Total Tax Revenues (February Forecast 2014)		37,812,634		37,812,634		37,812,634			19,308,272		20,332,368		
101					Total Tax Revenues with Change Items		37,369,339	40,673,558	37,745,889	41,496,315	37,715,162	41,538,955	18,458,758	19,301,219	37,759,977	20,320,698	21,270,370	41,591,068
102 103					Transfers													
104					Transfer from the IRRRB to the General Fund						60	30						
105					Subtotal		0	0	0	0	60	30						
106																		
107					Total Revenue Change (Tax Revenues + Transfers-in)		(443,295)	(956,390)	(66,745)	(133,633)	(97,412)	(90,963)	(45,604)	(7,053)	(52,657)	(11,670)	(27,210)	(38,880)
108																		
109					*Reflects updated information from DOR as of 4/15/2014													
110					***Signed by the Governor on 5/1/2014													
111					** If the local government exemption provision was fully-phase	sed-in in F\	2017, the rev	enue impact	is estimated to b	e \$27.8 millio	on							

**Dollars in Thousands** 

Line					Note: Positive numbers are increases to program expenditures; negative	Chapte			F 3167-3E		3167 - 2UE			Conference	Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
					TAX AIDS AND CREDITS												
112 113 114 115 116 117 118 119	HF 3142 HF 2929				Property Tax Refund changes Property Tax Relief (one-time, incrs 3% Hmwnr PTR, incrs 5% Renter PTR) Homeowner PTR Renter PTR - Conference Committee @ 6% DOR administration (preliminary) Total - PTR changes Section Summary: Subtotal Property Tax Refund changes			12,100 10,400 40 22,540	100 100 100 200			0 0 0	12,100 12,500 24,600 24,600	12,100 12,500 24,600 24,600	100 100 200 200	0 0 <u>0</u>	100 100 200 200
121 123	HF 1608 HF 2689	Lien Simonson			Tax Aids and Credits changes  Local Government Aid changes  a) Net Chg from current law from 1.5% to 2.87% (inflation @ \$11 M + population @ \$3M)			0	33,400								
125 126 127 128 129	HF 2465 HF 3289	Lien Franson			b) Additional appropriation c) PTR interactions d) LGA aid losses calc modified e) LGA aid -Forgive penalty (Bluffton)  Total - LGA changes			0 0 <u>20</u> 20	(870) 0 <u>28</u> 32,558			0 0 0 0	0 0 0 <u>20</u> 20	0 0 0 20 20	10,100 (260) 0 <u>28</u> 9,868	10,100 (260) 0 <u>0</u> 9,840	20,200 (520) 0 28 19,708
130 131 132 133	HF 2789	Lenczewski	2230	Skoe	LGA/PILT distribution modification PILT distribution-wildlife mgmt lands correction				32,333	0	0	71	0	71	0	0	0
134 135 136 137	HF 2697	McNamar			County Program Aid changes Supplemental County Program Aid (Beltrami, Mahnomen) Property Tax Refund Interaction CPA hold harmless from 2013 chg	0	7,500 (180)	740	0			0	740	<u>740</u>	0	<u>0</u>	0
138 139 140	HF2855	Lenczewski	2342	Skoe	CPA for prevention of Aquatic Invasive Species Property Tax Refund Interaction  Total - CPA changes	0	7,320	740	0	10,000 <u>0</u> <b>10,000</b>	15,000 (520) <b>14,480</b>	0	740	740	0	0	0
141 142 143 144					Acquatic Invasive Species Prevention Aid Property Tax Refund Interaction Total County AIS Prevention Aid changes							0 0 0	4,500 0 4,500	4,500 0 4,500	10,000 (260) 9,740	10,000 (260) 9,740	20,000 (520) 19,480

**Dollars in Thousands** 

Line					Note: Positive numbers are increases to program expenditures, negative	Chapte			F 3167-3E		3167 - 2UE			Conference	Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
145 146	HF 3099 HF 3122				Transition aid for business production property (bins & tanks) tax exemption Property Tax Refund Interaction			0	160 <u>30</u>			0 <u>0</u>	0 <u>0</u>	0 <u>0</u>	0 <u>0</u>	160 <u>30</u>	160 <u>30</u>
148					Total Transition aid and property definition changes			0	190			0	0	0	0	190	190
149			2686	Koenen	Business production property (bins & tanks) tax exemption definition modified			Ü	190				0	· ·	Ü	190	130
150					Property Tax Refund Interaction					<u>0</u>	<u>40</u>						
151 152					Total Business property definition changes					0	40						
153	HF 2975	Lien			Border City Enterprise Zones - Allocation (5 years) and business tax credit modification			1,500	6,000								
154 155					Property Tax Refund Interaction  Total - Border City Enterprise Zones			(negli) 1,500	(negli) 6,000								
156 157	HF 3037	Lien			Disparity Reduction Credit from 1.9% to 1.7%			1,300 <u>0</u>	2,400								
158					Disparity Reduction Credit from 1.9% to 1.6% plus Ortonville			<u>u</u>	2,400			<u>0</u>	<u>0</u>	<u>o</u>	<u>2,200</u>	<u>2,300</u>	4,500
159					Total - Disparity Reduction Credit change			0	2,400			0	0	0	2,200	2,300	4,500
160 161 162 163	HF 3086	Marquart			New Agr Homestead Credit Adds 0.1% of market value w/maximum credit \$490 (up from \$345) One-time Supplemental Credit Payment (up to \$230 not to exceed net taxes)			18,800	0								
164					One-time Supplemental Credit Payment (up to \$205 not to exceed net taxes)							0	16,900	16,900	0	0	0
165					Agr Homestead Market Value Credit			<u>0</u>	29,900			<u>0</u>	<u>0</u>	<u>o</u>	14,800	<u>15,100</u>	<u>29,900</u>
166					Total -New Agr Homestd Credit changes			18,800	29,900			0	16,900	16,900	14,800	15,100	29,900
167 168 169 170					Section Summary: Subtotal Tax Aids & Credits changes	0	7,320	21,060	71,048	10,000	14,520	71	22,160	22,231	36,608	37,170	73,778
171					Property Tax Changes												
172					Conservation Easement Modification	0	0										
173	HF 2261	Persell			Disabled Veteran homestead value exclusion extended from 5 to 8 years			0	(310)			0	0	0	(120)	(190)	(310)

**Dollars in Thousands** 

Line					Note: Positive numbers are increases to program expenditures; negative	Chapte		House HF			Senate HF3				Conference	e Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17		FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
174	HF 1895	Sundin			Carlton County Soil and Water Conservation - special levy authority through the county			0	0				0	0	0	0	0	0
175	HF2911	Davnie			Solar energy systems exempted from property tax; creates solar production tax			0	negl	i			0	0	0	0	0	0
176	HF 2399	Anzelc	1849	Saxhaug	Market value exclusion for electric power generation efficiency eligibility (sliding scale)						unknown	unknown						
177					Limits sliding scale exclusion for electric power generation								0	unknown	unknown	unknown	unknown	unknown
178			1958	Dahle	Cedar Lake/Helena Township area water and sanitary sewer district modification						0	(unknown)	0	0	0	(unknown)	(unknown)	(unknown)
179	HF 1177	Hansen	558	Metzen	EMS Special Taxing Districts Modification - PTR interaction						0	10	0	0	0	0	10	10
180	HF 2840	Fritz	2399	Jensen	Rice County hospital district elim - PTR interaction***						0	(40)	0	0	0	(20)	(20)	(40)
181			3172	Cohen	E12 Finance bill levy increase - PTR interaction						<u>0</u>	<u>170</u>						
182					Section Summary:													
183 184					Subtotal Property Tax Changes only	0	0	0	(310)	)	0	140	0	0	0	(140)	(200)	(340)
185					Public Finance													
186					Met Council Bond Authorization - PTR Int'n	0	30											
187 188					Section Summary:  Subtotal Public Finance Changes only	0	30											
189					Custom v usue v manes changes only	ŭ	30											
190 191					Education Aids  Local Optional Revenue Eligibility Modf'n (formerly LER)	0	40,216											
192					Local Optional Revenue PTR Int'n (formerly LER)	0	3,910											
193					Section Summary:		3,5 = 5											
194 195					Subtotal Education Aid Changes only	0	44,126											
196					Other Appropriations													
197					DOR Administration	1,000	0						700	1,800	2,500	600	600	1,200
198					DNR Administration								0	400	400	0	0	0

**Dollars in Thousands** 

Line						Chapte	r 150	House H	F 3167-3E	Senate HF	3167 - 2UE			Conference	Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
199					DPS Administration							0	40	40	9	9	18
200					Appropriation to IRRRB for transfer to School												
					Consolidation Account in the Special Revenue Fund	<u>2,380</u>	4,830										
	HF1985	Savick			Volunteer Retention Stipend Aid Pilot - selected			0	1,620			0	0	0	1,580	1,650	3,230
	A-13	Davnie			counties (modified by Conference)				2.700								
202	A-45				Property Tax Relief Grants for Women-Owned Small Businesses (DEED)			0	3,700								
203	A-45				Repeal Minneapolis Library Debt Service Aid			<u>0</u>	(3,700)								
204					DOR - Reports and Studies												
205	HF 3116	Anzelc	2709	Saxhaug	Iron Range Fiscal Disparities					60	0						
206	HF 3254	Lien	2850	Eken	North Dakota oil production impact on MN					250	0	0	250	250	0	0	0
207			2482	Koenen	Property Taxation of Energy Producing Systems					<u>150</u>	0	0	150	150	0	0	0
208					Workforce Housing Grant Pilot (Roseau, Pennington)							<u>0</u>	<u>400</u>	<u>400</u>	<u>1,600</u>	<u>0</u>	<u>1,600</u>
209																	
210					Section Summary:												
211					Subtotal Other Approps - changes only	3,380	4,830	0	1,620	460	0	700	3,040	3,740	3,789	2,259	6,048
212					Subtotal Strict rippiops changes only	5,555	1,000	· ·	2,020	100		700	3,010	3,7 10	3,733	2,233	3,01.0
213					TOTAL TAX AIDS & CREDITS -												
			/			2 200	FC 20C	42.600	72 550	10.460	14.000	774	40.000	FO F71	40 457	20.220	70.000
214					General Fund CHANGES	3,380	56,306	43,600	72,558	10,460	14,660	771	49,800	50,571	40,457	39,229	79,686
214 215																	
					Transfer from the GF to the Budget Reserve	150,000	0										
216					TOTAL TAX AIDS & CREDITS +												
					TRANSFER- General Fund CHANGES	153,380	56,306	43,600	72,558	10,460	14,660	771	49,800	50,571	40,457	39,229	79,686

	Items with No State Impact											
217	Property Tax Changes (No State Impact)											
218 HF 2784 Runbeck	Anoka County tax levy for public safety improvements and equipment		0	0	0	0	0	0	0	0	0	0
219 HF 2488 Loeffler	Proposed levies certification deadline extended for some local jurisdictions		0	0	0	0	0	0	0	0	0	0

**Dollars in Thousands** 

					Note: Positive numbers are increases to program expenditures; negative	numbers are decrea	ses to program spe	nding (cost savir	gs). "Ne	gli" means negligible in	mpact, meaning less	than \$5,000.							
Line						Chapte	r 150	Но	use HF	3167-3E	Senate HF	3167 - 2UE				Conference	Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014	-15	FY 2016-17	FY 2014-15	FY 2016-17	FY	2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
220	HF 2242	Loeffler			State General Levy - exempt first tier of				0	0									
					commerical-industrial property value														
221	HF 2517	Simon	2385	Rest	Confession of judgment - Interest rate payments				0	0	0	0		0	0	0	0	0	0
222	HF 2657	Davnie	1756	Rest	on delinquent taxes modified  Professional and occupational license revocation				0	0	0	0		0	0	0	0	0	0
	2037	Davine	1750	nest	procedures modified for nonpayment of taxes				U	O		O		U		O	O	J	O
					, ,														
223	HF 3311	Gunther	2171	Rosen	City of Jackson - increase abatement authority						0	0		0	0	0	0	0	0
224	HF 2468	Erickson R	1909	Skoe	Electric generation commencement date						0	0		0	0	0	0	0	0
225	UE 2001	Simon	2581	Eaton	modified (Beltrami County)						0	0							
226	HF 2981	3111011	2581	Eaton	Modify special service districts						0	U							
227					Other (No State Impact)														
228					, ,				0	0	0	0		0	0	0	0	0	0
	HF 2277	GOV	2091	Rest	DOR policy and technical provisions modified (no				-										
	HF 2278		1970	Skoe	conservation easement changes)														
229	HF 2107	Lenczewski			Unsession Bill				0	0				0	0	0	0	0	0
230	HF 2578	Lenczewski	2237	Rest	DOR Unsession Bill				0	0	0	0		0	0	0	0	0	0
231	HF 2427	Atkins			Firefighter retirement - independent nonprofit				0	0				0	0	0	0	0	0
					firefighting corporations state aid eligibility														
232	HF 2420	Metca	1724	Saxhaug	clarified  Notify cities & counties of pendg pollution				0	0	0	0		0	0	0	0	0	0
	111 2420	ivietsa	1/24	Jannaug	control exemption and other applications -				U	O	U	U		U	U	U	U	U	U
					Com of Rev														
233				Bakk	Wisconsin Reciprocity agreement modification						0	0		0	0	0	0	0	0
234																			
234					Tax Increment Financing (No State Impact)														
235					St. Paul authority to spend tax increment	0	0												
					expanded														
236					Detroit Lakes authority to approve TIF extension	0	0												
237					2 years - local approval required				0	0									
	HF 2580	Hertaus			General tax increment financing changes - extend				U	U									
	HF 2886				special 2010 Jobs Bill 5-year rule, economic development district fiscal disparities option														
222											_	_		_	_		_	_	
238			1843	Osmek	Mound tax increment - extension of 5-year rule						0	0		U	0	0	0	0	0

**Dollars in Thousands** 

					Note: Positive numbers are increases to program expenditures; negative												
Line						Chapte	er 150	House H	F 3167-3E	Senate HF	3167 - 2UE			Conference	Committee		
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
239					General tax increment financing changes - extend			0	0								
					special 2010 Jobs Bill 5-year rule					_		_	_		_		
240			2594	Rest	General tax increment financing changes - extend					0	0	0	0	0	0	0	0
241	HF 2013	Isaacson			5-year rule for certain districts to 8 yrs  Shoreview tax increment for business retention			0	0			0	0	0	Ω	0	0
	2015	.544555.1			pilot project			J						J	O	Ŭ	O
242	HF 1905	Masin			City of Eagan Cedar Grove tax increment -			0	0			0	0	0	0	0	0
					duration extension from 5 to 7 yrs, for pay 2015												
					use local tax rate (CC uncap rate)												
243			1690	Carlson	City of Eagan Cedar Grove tax increment -					0	0	0	0	0	0	0	0
					duration extension (CC extend 5 yr rule)												
244	HF 3249	Lenczewski	2836	Wiklund	, ,			0	0	0	0	0	0	0	0	0	0
					Avenue Bridge balances for accessing trails (CC balances for certain uses)												
245	HF 2727	Erhardt	2341	Franzen	•			0	0	0	0	0	0	0	0	0	0
					spending authority extended												
246	A-20	Lillie			North St. Paul tax increment - parcels deemed			0	0								
					occupied; certif filed by Dec 2016												
247			2689	Wiger	North St. Paul tax increment - parcels deemed					0	0	0	0	0	0	0	0
					occupied; certif filed by Dec 2017												
248	HF 452	Zellers	393	Limmer	Maple Grove mining reclamation tax increment					0	0	0	0	0	0	0	0
249	HF 597	Myhra	817	Hall	Savage mining reclamation tax increment					0	0	0	0	0	0	0	0
250	HF 3024	Ward	3743	Ruud	Baxter tax increment boundary expansion					0	0	0	0	0	0	0	0
251			2396	Stumpf	Workforce housing tax increment pilot project					0	0						
252																	
253					Local Taxes (No State Impact)			_		_	_	_	_		_		
254	HF 2321	Savick	2439	Sparks	Albert Lea - Local sales and use tax extended			0	0	0	0	0	0	0	0	0	0
255	HF 2303	Simonson			from 10 to 15 years. Local approval required.  Duluth - Disposition of local food and beverage			0	0			0	0	0	0	0	0
	A-5	Simonson			taxes and lodging taxes modified to support									J	Ŭ		o de la companya de
					tourism, recreation in city west of 34th Ave W												
256			2259	Reinert	Duluth - Disposition of local food and beverage					0	0						
					taxes modified												
257	HF 2669	Ward			Baxter Brainerd local sales and use taxes			0	0			0	0	0	0	0	0
					extended. Local approval required (A63)												

**Dollars in Thousands** 

Line						Chapter 150		Chapter 150			Chapter 150 House HF 3167-3E					Conference Committee					
#	HF	Author	SF	Author	Description	FY 2014-15	FY 2016-17		FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016					
258 259	HF 904	Murphy	794	Bakk	Proctor local food and beverage tax authorization						C	0	0	0	0	0					
260					Public Finance (No State Impact)																
261					Itasca Nursing Home G.O. Bond Issue Authorization	0	0									ı					
262					State agricultural society (State Fair)-issued bond reqmts modified	0	0									1					
263	HF 1983	Hansen			Dakota County Development Agency low-income housing tax credit allocation threshold criteria				0	0			0	0	0	0					
264	HF 2783	Isaacson			modified.  Ramsey County HRA authorized to establish				0	0			0	0	0	0					
265					housing improvement areas											ı					
266					Minerals Taxes											1					
267	HF 2426	Dill	1850	Bakk	City of Cook spec taconite production tax distribution 2 cents/ton				0	0	0	0	0	0	0	0					
268	HF 3116	Anzelc	2709	Sxhaug	Taconite Production Tax - modify prior distribution City of Aitkin				0	0	0	0	0	0	0	0					
269	HF 2483	Schomacker	1888	Weber	Aggregate production tax rates imposed by counties (Rock) -CC 10 yr extension				<u>0</u>	<u>0</u>	0	0	0	0	0	0					
270 271	HF 3245	Metsa	2919	Tomassoni	Redistribution of net proceeds tax						<u>0</u>	<u>0</u>	0	0	0	0					
272					Section Summary:											ı					
273					Items with No State Impact				0	0	0	0	0	0	0	0					

	Conference Committee														
	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17									
0	0	0	0	0	0	0									
	0	0	0	0	0	0									
	0	0	0	0	0	0									
)	0	0	0	0	0	0									
)	0	0	0	0	0	0									
)	0	0	0	0	0	0									
<u>)</u>	0	0	0	0	0	0									
	0	0	0	0	0	0									

### NON-GENERAL FUND CHANGES Chapter 150, HF3167-3E and HF 3167-2UE

**Dollars in Thousands** 

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.																		
Line	Chapter 1	Chapter 150				House HF	House HF 3167-3E				-3167 - 2UE	Conference Committee						
# HF Author SF Author Description	FY 2014-15	FY 2016-17		FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
Taconite Taxes / IRRB Iron Range Resources Fund																		
276 Five cents/ton Production Tax Reduction in County Distribution Fund	(990)	(4,010)																
Five cents/ton Production Tax Reduction in Taconite Economic Development Fund	(990)	(4,010)																
278 Capture 2/3 inflation Taconite Production tax for 3 yrs; Reduction in the Taconite Environmental Protection Fund	(490)	(4,840)																
279 Six cents/ton Redistributed from Occupation tax to the School Consolidation Account	2,380	4,830																
280 10 cents/ton Production Tax Redistributed to School Consolidation Account 281 Capture 2/3 inflation Taconite Production Tax for 3 yrs	1,980	8,020																
to the School Consolidation Acct  Redirection of expired bond payments (from Taconite	<u>490</u>	4,840								0	(20)		0	0 (	. (	(20)	(20)	
Environmental Protection Fund)  283 Redirection of expired bond payments to School										0	30		0	0 (		30	30	
Consolidation Acct.  284 2709 Saxhaug IRRRB Transfer to the General Fund										(60)	(30)							
285 Douglas J Johnson Economic Protection Fund																		
286 Redirection of expired bond payments 287 288 Subtotal	2 200	4.020								0	, -,		0	0 0	. (	(10)		
288 <b>Subtotal</b> 289	2,380	4,830		0	0	0	0	0	U	(60)	(30)		0	U	U	0 0	U	
290 Highway User Tax Distribution Fund 291 HF 2195 Mc Namar Broaden Local Government Exemption to purchases of HF 1892 Swedzinski road maintenance vehicles				0	0	0	(1,300)	(1,300)	(2,600)									
HF 2607 Freiberg 292 1302 Carlson 1287 Rest Vehicle Title- Transfers Upon Death. Effective FY 2014				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	C	0							
293 Subtotal 294 295 Transit Assistance Funds				0	0	0	(1,300)	(1,300)	(2,600)									
295 Transit Assistance Funds 296 HF 2195 Mc Namar Broaden Local Government Exemption to purchases of road maintenance vehicles Hf 2607 Freiberg				0	0	0	(800)	(900)	(1,700)									
297 1302 Carlson 1287 Rest Vehicle Title- Transfers Upon Death. Effective FY 2014				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>C</u>	<u>0</u>							
298 Subtotal 299 State Airports Fund				0	0	0	(800)	(900)	(1,700)	0	0							
301 2424 Beard 1983 Rest Aircraft Registration Tax - Rate Table Changes. Effective to FY 2014.				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>C</u>	<u>0</u>		<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	
302 Subtotal 303 304 Natural Resources and Arts Funds				0	0	0	0	0	0	0	0		0	0	0	0 0	0	
Natural Resources and Arts Funds 305																		

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.

Ī						Chapter	150	 		House HF	3167-3E			Senate HF31	.67 - 2UE	Conference Committee						
Line		Author	SF	Author	Description	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
306 307					Repeal Electronic & Commercial Equipment & Repair (4/1/2014)  Repeal Storage & Warehousing (4/1/2014)	(5,400)	(10,600)				·								·			
308					Repeal Exemption for Telecomm., Capital Equipment (4/1/2014)	(5,500)	(10,600) (4,800)															
309					Delay Effective Date for Up-Front Capital Equipment Exemption from 91/2014 (7/1/2015)	3,700	(2,900)															
		Freiberg, 7 Poppe, Clark			Broaden Local Government Exemption to Joint powers, HRAs, Port Authorities, EDAS. Effective FY 2016			0	0	0	(400)	(500)	(900)									
311	2195	Freiberg			Broaden Local Government Exemption - Provide Explicit List of Local Government Activities. Effective FY 2015			0	(40)	(40)	(50)	(50)	(100)			-	(10)	(10)	(10)	(10)	(20)	
312			1860	Rest	Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption Expand Local Gov'ts Exemption to All Local Entities									(600)	(3,200)	-	-	-	(500)	(1,300)	(1,800)	
313	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000. Effective May 30, 2014			(940)	(20)	(960)	(40)	(50)	(90)	(960)	(90)	(940)	(20)	(960)	(40)	(50)	(90)	
314		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%. Effective May 30, 2014			(1,290)	(30)	(1,320)	(60)	(80)	(140)	(1,320)	(140)	(1,290)	(30)	(1,320)	(60)	(80)	(140)	
315	802	Lesch	1064	Sparks	Exempt the Sale of Coin-Operated Amusement Machines to be Defined as Sale For Re-sale. Effective FY 2015			0	(10)	(10)	(15)	(15)	(30)	(10)	(30)	0	(10)	(10)	(15)	(15)	(30)	
316	3122, 323	3 Gov Wills			Modification to Annual Exemption Threshold for Fundrasing Sales by Non Profits. Effective FY 2015			0	(10)	(10)	(10)	(10)	(20)									
317			2693	Skoe	Modification to Annual Exemption Threshold for Fundrasing Sales by Non Profits. Effective 01-									(3)	(20)	0	(3)	(3)	(10)	(10)	(20)	
318	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition. Effective Date Window of			(1)	(3)	(4)	0	0	0			(1)	(3)	(4)	0	0	0	
		Petersburg			Amnesty - Agricultural Centers			0	0	0	0	0	0									
320	2323	Gunther			Amnesty- Animal Shelters. Effective: Day Following Enactment			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	0									
					Voluntary Compliance Program - Amnesty											(Unknown)	0	(Unknown)	0	0	0	
321	3194	Davids	2934	Rest	Exemption Modified for Qualified Data Center. Retroactively Effective to FY 2013			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2673	Selcer	1842	Rest	Exemption Modified for Charges for Digital Seminars. Effective FY 2015			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2951	Selcer	2781	Koenen	Exemption Modified for Greater MN Business Expansion.  Effective Day Following Enactment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	1302	Carlson	2961		Vehicle Title- Transfers Upon Death. Effective August 1, 2014  Baxter Pharmaceuticals Effective Date Correction.			0	0	0	0	0	0	0	0		0	0	0	0	0	
326	3272	Lenczewski	1203	Eaton	Effective Day Following Enactment  Medical Device Exemption Retroactivity (4/1/2009 -			U	0	0	0	0	0	0	0	(60)	0	(60)	0	0	0	
327			2918		6/30/2013) NCSL Sales Tax Exemption									(90)	0	(60)	-	(60)	0	0	0	
328			2217	Jensen	Trail Grooming Equipment for Certain Clubs Sales Tax									(3)	(40)	0	(3)	(20)	(20)	(20)	(40)	
329			2884		Exemption Certain School Tickets Exemption Made Permanent									0	(100)		(20)	(20)	(20)	(20)	(40)	
330			2008		Bullion Coin Sales Tax Exemption									(30)	(60)							
331					Subtotal	(9,600)	(28,900)	(2,231)	(113)	(2,344)	(575)	(705)	(1,280)	(3,036)	(3,680)	(2,291)	(99)	(2,390)	(655)	(1,485)	(2,140)	
332					Total - Non General Fund Changes	(7,220)	(24,070)	(2,231)	(113)	(2,344)	(2,675)	(2,905)	(5,580)	(3,096)	(3,710)	(2,291)	(99)	(2,390)	(655)	(1,485)	(2,140)	