

2019 REGULAR SESSION - OMNIBUS TAX BILL - CONFERENCE COMMITTEE TRACKING SUMMARY

ALL FUNDS

May 3, 2019, 4:30 PM

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

LINE	ITEM	GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-1UE		
		FY 19	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
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
	GENERAL FUND PROPOSED CHANGES:									
5	TAX POLICY	31,730	861,265	1,041,610	28,230	1,347,840	1,695,230	14,472	10,440	43,605
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898	773	154,131	331,136	-	21,179	40,360
7	SUBTOTAL: GENERAL FUND EFFECT	31,730	778,146	882,712	27,457	1,193,709	1,364,094	14,472	(10,739)	3,245
	NON-GENERAL FUND PROPOSED CHANGES:									
10	LEGACY FUNDS	-	(2,090)	2,540	-	650	2,590	-	(340)	(280)
11	SPECIAL REVENUE FUND	-	166	160	-	6,566	7,260	-	36	276
12	ENVIRONMENTAL FUND	-	-	-	-	14,900	16,400	-	-	(14)
13	HEALTH CARE ACCESS FUND	-	-	-	-	(141)	39	-	-	(78)
14	REMEDATION FUND	-	-	-	-	-	-	-	-	(Negl.)
15	TACONITE MUNICIPAL AID ACCOUNT	-	-	-	-	-	-	-	-	-
16	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-	-	(192)	(345)	-	-	-
17	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(232)	(551)	-	-	-
18	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	-	8,000	6,277
19	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-	-	-	-	-	-	-
20	SUBTOTAL: NON-GENERAL FUND EFFECT	-	(1,924)	2,700	-	21,551	25,393	-	7,696	6,181

2019 Legislative Session - TAX POLICY

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

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	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)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(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		-			-	(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	-			-							-	59,800	49,000	108,800	50,300	53,400	103,700
4	Indexing/COLA Provisions - with Chained CPI-U	TY20	-			-	12,700	30,500	43,200	39,300	56,400	95,700	-	12,800	31,200	44,000	40,200	57,500	97,700
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.)
6	Allow Section 529 Withdrawals of Up to \$10,000 for K-12 Tuition	TY 19-25	-			-							-	(800)	(900)	(1,700)	(1,000)	(1,000)	(2,000)
7	Repeal Deduction for Alimony Payments and Corresponding Inclusion of Received Alimony	Agmmts. TY 19	-	3,900	7,400	-	1,600	2,300	3,900	3,100	4,300	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	-	150	90	240	90	90	180	-	150	90	240	90	90	180
9	Disallow the Charitable Deduction for College Athletic Seating Payments	TY 19	-	3,100	2,400	-	1,900	1,200	3,100	1,200	1,200	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	-	200	500	700	700	1,000	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	-							-	5,600	3,900	9,500	3,900	3,900	7,800
12	Disallow Exclusion for Qualified Moving Expense Reimbursement (Permanent)	TY 19	-			-	5,600	3,900	9,500	3,900	3,900	7,800	-						
13	Suspend Exclusion for Certain Employer-provided Bicycle Commuter Fringe Benefits, Temporary	TY 19-25	-	70	60	-	40	30	70	30	30	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.)	(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.)	(Negl.)	(Negl.)
16	Repeal Special Rule Permitting Recharacterization of IRA Contributions	TY 19	-	750	750	-	450	300	750	350	400	750	-	450	300	750	350	400	750
17	SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS		-	14,660	16,690	-	(86,560)	(20,480)	(107,040)	2,170	28,320	30,490	-	79,940	85,820	165,760	97,070	119,020	216,090
TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS																			
20	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback	TY 18-26	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
21	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	TY18				(5,200)	(124,800)	(36,600)	(161,400)	(25,500)	(14,400)	(39,900)							
22	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	TY18/TY19	(5,200)	(126,100)	(64,000)								(5,200)	(76,200)	(49,900)	(126,100)	(38,900)	(25,100)	(64,000)
23	Disallow Certain Active Pass Through Losses (Above \$250k for Single and \$500k for Joint Filers), Permanent	TY 19				4,400	47,800	46,300	94,100	40,400	41,600	82,000							
24	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	47,800	46,300	94,100	40,400	41,600	82,000
25	Tax Gain on Sale of Partnership on a Look-through Basis	TY 19	200	3,500	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500
26	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY 18	30	970	700	30	670	300	970	300	400	700	30	670	300	970	300	400	700
27	Charitable Contributions and Foreign Taxes Accounted for in Determining Limit on Partner's Share of Loss	TY 18	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700	100	1,300	800	2,100	800	900	1,700
28	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	30	870	500	30	570	300	870	300	200	500	30	570	300	870	300	200	500
29	Limit Net Interest Deduction to 30% of Income	TY 19	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
30	Modify the Net Operating Loss (NOL) Deduction	TY 19	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
31	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	8,000	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900
32	Reduce Recovery Period for Real Property	TY 18	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
33	Repeal Deduction for Local Lobbying Expenses	TY 19	20	280	200	20	180	100	280	100	100	200	20	180	100	280	100	100	200
34	Limit Deduction for Employer-provided Meals	TY 19	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
35	Limit Deduction for Employer-provided Transportation Benefits	TY 19	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
36	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.	Negl.
37	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.	Negl.
38	Revise Treatment of Contributions to Capital	TY 19	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300	30	370	700	1,070	1,100	1,200	2,300
39	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY 18-19	(100)	(2,400)	-	(100)	(2,400)	-	(2,400)	-	-	-	(100)	(2,400)	-	(2,400)	-	-	-
40	Modify Limit on Excessive Compensation	TY 19	50	1,150	1,200	50	550	600	1,150	600	600	1,200	50	550	600	1,150	600	600	1,200
41	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 19	300	8,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800
42	Inclusion of Global Intangible Low Tax Income (GILTI) with Deduction	TY18	600	18,700	11,800														
43	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY18	(800)	(18,600)	(16,700)														
44	SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS		12,030	284,470	477,600	12,230	75,970	173,100	249,070	223,600	283,000	506,600	12,230	124,570	159,800	284,370	210,200	272,300	482,500
TCJA CONFORMITY - CORPORATE FRANCHISE TAX																			
47	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback, Temporary	TY 18-26	800	40,900	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
48	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	Various				(2,000)	(47,300)	(13,900)	(61,200)	(12,100)	(10,000)	(22,100)							
49	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	Various	(2,000)	(47,800)	(24,200)								(2,000)	(28,900)	(18,900)	(47,800)	(14,700)	(9,500)	(24,200)
50	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	50	1,850	900	50	1,250	600	1,850	500	400	900	50	1,250	600	1,850	500	400	900
51	Conform to Limit on Net Interest Ded. to 30% of Income (Excluding Small Businesses)	TY 18	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
52	Revised Calculation for Interest Expense Limitation for Insurance Groups	TY 19											(200)	(2,300)	(2,400)	(4,700)	(2,800)	(3,500)	(6,300)
53	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	10,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500
54	Reduce Recovery Period for Real Property	TY 18	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)
55	Repeal Deduction for Local Lobbying Expenses	TY 18	30	970	600	30	670	300	970	300	300	600	30	670	300	970	300	300	600

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
56	Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
57	Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
58	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.	Negl.
59	Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
60	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.	Negl.
61	Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
62	Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)	-	-	-	-	-	-	-	-	39,900	16,400	56,300	9,800	(18,800)	(9,000)
63	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-	(200)	(2,900)	-	(2,900)	-	-	-
64	Modify Limit on Excessive Compensation	TY 18	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
65	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
66	Deemed Repatriation of Foreign Income	TY 17	13,300	361,100	218,500	13,300	257,000	104,100	361,100	107,700	110,800	218,500							
67	Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)	TY 18	6,500	221,100	139,300														
68	Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY 18					220,600	163,400	384,000	162,600	165,200	327,800							
69	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)														
70	Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
71	Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20	-	-	-	-	-	100	100	100	100	200	-	-	100	100	100	100	200
72	SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX		19,500	660,240	369,100	16,000	536,540	323,100	859,640	333,000	332,600	665,600	2,500	114,940	64,600	179,540	67,100	34,800	101,900
74	UNRELATED BUSINESS INCOME TAX																		
75	Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	SUBTOTAL: UNRELATED BUSINESS INCOME TAX		200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77																			
78	TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION																		
79	Chained CPI-U - Homestead Credit Refund	TY 17	-	-	800	-	800	800	1,500	2,500	4,000	-	-	800	800	1,500	2,500	4,000	-
80	Chained CPI-U - Renters Property Tax Refund	TY 17	-	-	300	-	300	300	500	800	1,300	-	-	300	300	500	800	1,300	-
81	SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION		-	-	1,100	-	1,100	1,100	2,000	3,300	5,300	-	-	1,100	1,100	2,000	3,300	5,300	-
82																			
83	BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME																		
84	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	-	-	-	-	-	(6,700)	-	(6,700)	-	-	-
85	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	-	-	-	-	-	-	-	(6,200)	-	(6,200)	-	-	-
86	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	-	-	-	-	-	-	-	(2,500)	-	(2,500)	-	-	-
87	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	(Negli.)	(Negli.)
88	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(200)	(200)	-	(200)	(100)	(300)	(100)	(200)	(200)
89	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(800)	(800)	-	(1,000)	(400)	(1,400)	(400)	(800)	(800)
90	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(65)	10	(55)	15	30	30	-	(65)	10	(55)	15	30	30
91	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(280)	25	(255)	50	45	95	-	(280)	25	(255)	50	45	95
92	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(1,200)	300	(900)	200	150	350	-	(1,200)	300	(900)	200	150	350
93	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)
94	Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli
95	Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	-	(75)	20	(55)	10	Negli.	10	-	(75)	20	(55)	10	Negli.	10
96	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	(100)	-	-	-	-	(100)	-	(100)	-	-	-
97	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	(Negli.)	(Negli.)	-	(Negli.)	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	(Negli.)	Negli.	Negli.	Negli.	Negli.	(Negli.)
98	SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX		-	(18,600)	(515)	-	(9,755)	(145)	(9,900)	(225)	(290)	(515)	-	(18,455)	(145)	(18,600)	(225)	(290)	(515)
99																			
100	BIPARTISAN BUDGET ACT - CORPORATE TAX																		
101	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
102	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(265)	20	(245)	50	45	95	-	(265)	20	(245)	50	45	95
103	Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.
104	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(1,000)	250	(750)	200	150	350	-	(1,000)	250	(750)	200	150	350
105	Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.
106	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.
107	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	(Negli.)	(Negli.)	-	(Negli.)	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	(Negli.)	Negli.	Negli.	(Negli.)	Negli.	(Negli.)
108	SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX		-	(1,170)	435	-	(1,440)	270	(1,170)	245	190	435	-	(1,440)	270	(1,170)	245	190	435
109																			
110	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME																		
111	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	-	(1,300)	300	(1,000)	200	100	300	-	(1,300)	300	(1,000)	200	100	300
112	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-	-	(1,400)	-	(1,400)	-	-	-
113	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(40)	10	(30)	Negli.	(Negli.)	-	-	(40)	10	(30)	Negli.	(Negli.)	-
114	SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX		-	(2,430)	300	-	(2,740)	310	(2,430)	200	100	300	-	(2,740)	310	(2,430)	200	100	300

2019 Legislative Session - TAX POLICY

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

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
115																			
116	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - CORPORATE TAX																		
117	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
118	SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX		-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
120	REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL		31,730	942,210	869,250	28,230	511,915	477,295	989,210	561,020	647,230	1,208,250	14,730	296,715	311,795	608,510	376,620	429,430	806,050
	OTHER INDIVIDUAL INCOME TAX PROVISIONS																		
123	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19	-			-							-	(227,800)	(151,000)	(378,800)	(206,500)	(256,900)	(463,400)
124	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20	-			-							-	-	(8,100)	(8,100)	(8,300)	(8,500)	(16,800)
125	Partnership audits adjustments reporting requirements establishment.	7/1/2019	-			-							-	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
126	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20	-			-							-	-	(19,300)	(19,300)	(19,300)	(19,300)	(38,600)
127	Business Entity Election to File as a C Corporation.	TY 19	-			-							-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
128	Impose Tax at 3 % - Qualifying Dividend Income & Net Long-Term Income Capital Gains > \$500,000	TY19	-			-	207,500	173,600	381,100	160,400	159,000	319,400	-						
129	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19	-			-	(35,700)	(24,700)	(60,400)	(26,400)	(27,400)	(53,800)	-						
130	Student Loan Credit Modified		-			-	(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)	-						
131	Past Military Service Credit, Increase Phase-out		-			-	(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)	-						
132	Medical Cannabis Subtraction		-			-	(200)	(200)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
133	Stillborn Credit, Modified		-			-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-						
134	Working Family Credit - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)		-			-	(40,500)	(41,100)	(81,600)	(41,800)	(42,300)	(84,100)	-						
135	Working Family Credit - Modify credit for families with 3+ Children	TY 19	-	(20,400)	(21,100)	-							-						
136	Working Family Credit - Modify Credit for Transportation Tax Changes	TY 19	-	(81,800)	(82,700)	-							-						
137	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (w_Chained CPI)	TY 19	-	(22,900)	(26,200)	-	(11,000)	(11,900)	(22,900)	(12,600)	(13,400)	(26,000)	-						
138	Increase Social Security Subtraction (\$6,150 MFJ; \$4,800 Single & HoH; \$3,075 MFS)	TY 19	-			-							-	(20,400)	(22,500)	(42,900)	(23,800)	(25,300)	(49,100)
139	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(10,000)	(10,000)	(20,000)	-	-	-	-						
140	Small Business Investment (Angel Investor) Tax Credit	TY 19	-			-							-	(5,000)	-	(5,000)	-	-	-
141	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)	-						
142	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity		-			-	(1,800)	-	(1,800)	-	-	-	-						
143	<i>INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)</i>	See Appendix	-	(3,640)	(9,410)	-	-	(3,840)	(3,840)	(4,760)	(5,500)	(10,260)	-	-	3,530	3,530	3,500	3,430	6,930
144	SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS		-	(148,740)	(139,415)	-	106,100	79,660	185,760	72,340	67,795	140,135	-	(254,000)	(198,970)	(452,970)	(256,100)	(308,370)	(564,470)
	OTHER CORPORATE FRANCHISE TAX PROVISIONS																		
147	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20	-			-							-	(2,200)	(7,200)	(9,400)	(7,200)	(7,200)	(14,400)
148	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)	-							-						
149	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000	-	49,500	21,500	71,000	21,500	21,500	43,000	-						
150	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-	-	-	-	-	-	-	-	-						
151	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	130	100	230	100	100	200	-	130	100	230	100	100	200
152	Captive Insurance Definition Modified	TY 17	-			-							-						
153	Establish Economic Substance Doctrine	TY 18	-	300	4,000	-				(400)	(400)	(800)	-				(400)	(400)	(800)
154	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000	-	6,300	9,000	15,300	12,500	12,500	25,000	-						
155	<i>INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)</i>	See Appendix	-	(490)	(3,640)	-	-	170	170	(910)	(1,880)	(2,790)	-	-	100	100	100	100	200
156	SUBTOTAL: OTHER CORPORATE TAX PROVISIONS		-	29,040	38,660	-	55,930	30,770	86,700	32,790	31,820	64,610	-	(2,070)	(7,000)	(9,070)	(7,400)	(7,400)	(14,800)

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
SALES TAX																			
159	Provide Vendor Allowances	7/1/2019																	
160	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019																	
161	Exemption: Collegiate Ticket Purchasing Rights	7/1/2019																	
162	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	940	1,170														
163	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(57,900)	(7,600)														
164	Limit Exemption for Data Centers	DFE	-	20,300	49,900														
165	Marketplace Provider Collection Rqmnts. Modifications including a Remote Seller Threshold Change	DFE																	
166	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20																	
167	Exemption by Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/24/19-12/31/20																	
168	Exemption by Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20																	
169	Refund by Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16																	
170	Exemption by Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE																	
171	Exemption by Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	1/2/18 -12/31/20																	
172	Exemption by Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE																	
173	Exemption by Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/19-12/31/22																	
174	Exemption by Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019																	
175	Exemption by Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018																	
176	Exemption by Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE																	
177	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019																	
178	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019																	
179	Exemption, Sales and Purchases, Lake of Woods Arena	Various																	
180	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019																	
181	Exemption, Sales by County Agricultural Societies at County Fairs	7/1/2019																	
182	Exemption, Sales to Conservation Clubs	7/1/2019																	
183	Exemption, Sales to Non Profit Ice Arena David M. Thaler Sports Center	7/1/2019																	
184	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019																	
185	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19																	
186	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019																	
187	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE																	
188	Exemption, Sunset Repeal, Admissions - State High School League	DFE																	
189	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)			(210)	(600)														
190	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			80	270														
191	Interaction with State Taxes: Rate Change, Premium Cigars (Sales Tax)			(570)	(600)														
191	Interaction with State Taxes: Excise Tax on Vapor Products																		
193	SUBTOTAL: SALES TAX			(37,360)	42,540														
195	<i>REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS</i>			<i>(2,090)</i>	<i>2,540</i>														
STATEWIDE PROPERTY TAX																			
198	Reduce Statewide Levy Amount on CI and SRR	Payable 20																	
199	Natural Gas Pipeline Property Tax Abatement	Payable 21																	
200	Freeze Rate, Commercial-Industrial at Pay 2019 Rate	Payable 20																	
201	Reinstate Inflation for Statewide Property Tax Levy	Payable 20		53,380	163,990														
202	SUBTOTAL: STATEWIDE PROPERTY TAX			53,380	163,990														
CIGARETTE & TOBACCO PRODUCTS TAXES																			
205	Tobacco Indexing - Excise Tax	DFE		9,200	30,300														
206	Moist Snuff - Excise Tax	DFE		1,600	5,900														
207	Premium Cigars - Excise Tax	DFE		2,040	2,200														
208	Vapor Products - Excise Tax	1/1/2020																	
209	Vapor Products - Surcharge	1/1/2020																	
210	Tobacco Products Definition Modified - Vapor Products	DFE		Negl.	Negl.														
211	SUBTOTAL: CIGARETTE & TOBACCO PRODUCTS TAXES			12,840	38,400														

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
ALCOHOL EXCISE TAXES																			
214	Direct Wine Shipments - Wine Excise Tax	7/1/2019				-	70	90	160	100	110	210							
215	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)							
216	SUBTOTAL: ALCOHOL EXCISE TAXES					-	70	90	160	100	110	210							
ESTATE TAX																			
219	Expand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018											-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
220	Freeze Estate Tax Exclusion at \$2.7 million	Decedents 2020		9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200							
221	SUBTOTAL: ESTATE TAX			9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
LAWFUL GAMBLING																			
224	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019												(9,100)	(10,900)	(20,000)	(11,600)	(12,500)	(24,100)
225	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE												(991)	(9)	(1,000)	(16)	(25)	(41)
226	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019												91	109	200	116	125	241
227	SUBTOTAL: LAWFUL GAMBLING													(10,000)	(10,800)	(20,800)	(11,500)	(12,400)	(23,900)
OTHER TAX & NON-TAX REVENUE PROVISIONS																			
230	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020												(4,000)	(4,000)	(8,000)	(3,137)	(3,140)	(6,277)
231	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE				(258)	(709)	(176)	(885)										
232	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021															(16,939)	(16,939)	(33,878)
233	Mortgage and Deed Tax: Direct Portion of Annual Growth to Affordable Housing Fund	7/1/2019													(4,000)	(4,000)	(4,000)	(4,000)	(8,000)
234	Deed Transfer Tax - Modify Threshold	Deeds CY 20		(5)	(15)		(Negl.)	(5)	(5)	(5)	(10)	(15)							
235	Border City Allocation Modified	7/1/2020						(1,000)	(1,000)	(1,000)	(1,000)	(2,000)		(2,000)		(2,000)			
236	SUBTOTAL: OTHER TAX & NON TAX REVENUE PROVISIONS			(5)	(15)			(1,005)	(1,005)	(1,005)	(1,010)	(2,015)	(258)	(6,709)	(8,176)	(14,885)	(24,076)	(24,079)	(48,155)
238	TOTAL: TAX POLICY		31,730	861,265	1,041,610	28,230	689,125	658,715	1,347,840	786,555	908,675	1,695,230	14,472	(20,034)	30,474	10,440	21,934	21,671	43,605

2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE								
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	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)	-	-	22,500	22,500	25,600	28,100	53,700	-	-	1,450	1,450	1,500	1,550	3,050	
2	Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	-	1,100	2,200	-	-	21,600	21,600	22,900	23,600	46,500	-	-	220	220	220	220	440	
3	Homestead Credit State Refund incrs max refund \$200, expand incm elig to \$155,400	Pay 20	-	-	-	-	-	220	220	220	220	440	-	-	-	-	-	-	-	
4	Renters Property Tax Refund expand elig incm to \$75,000, reduce copay 2.5-5%	Rent pd in CY 2019	-	-	-	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
5	Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20	-	(730)	(1,460)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
6	Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20	-	-	-	-	-	410	410	850	1,320	2,170	-	-	-	-	-	-	-	
7	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-	(740)	(1,480)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
8	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-	(730)	(1,460)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
9	Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21	-	-	-	-	-	410	410	850	1,320	2,170	-	-	-	-	-	-	-	
10	Homeowner PTR Interaction: PERA Aid extend sunset	DFE	-	-	-	-	-	(330)	(330)	(330)	(330)	(660)	-	-	-	-	-	-	-	
11	Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	-	50	1,340	-	-	(330)	(330)	(330)	(330)	(660)	-	-	-	-	-	-	-	
12	Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	-	940	2,090	-	-	50	50	520	820	1,340	-	-	-	-	-	-	-	
13	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.	Negl.	
14	Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar)	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
15	Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20	-	-	-	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
16	Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
17	Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
18	Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
19	Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
20	Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date Dec. 15	Assessments 19	-	-	-	-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	
21	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20	-	-	-	-	-	(30)	(30)	(70)	(110)	(180)	-	-	(30)	(30)	(70)	(110)	(180)	
22	Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19	-	-	-	-	-	(60)	(60)	(80)	(100)	(180)	-	-	-	-	-	-	-	
23	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019	-	-	-	-	-	Negl.	Negl.	-	-	-	-	-	-	-	-	-	-	
24	Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang)	Local Compliance	-	-	-	-	-	-	-	10	20	30	-	-	-	-	10	20	30	
25	Property Tax Refunds Interactions: Modify Determination of Homesteads for Business Entities	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	-	60	60	60	60	120	
26	Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)	(50)	(50)	(100)	
27	Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	(750)	(750)	(720)	(640)	(1,360)	
28	Property Tax Refunds Interactions: Child Care Facilities Exemption	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
29	Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE	-	-	-	-	-	-	-	-	-	-	-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
30	Property Tax Refunds Interactions: Modify 4d Class Rate to 0.25%	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	1,880	1,880	1,880	1,880	3,760	
31	SUBTOTAL: REFUNDS		-	130	1,980	-	-	42,280	42,280	48,140	52,060	100,200	-	-	2,180	2,180	2,830	2,930	5,760	
32																				
33	AIDS																			
34	Local Government Aid increase	Pay 20 / FY 21	-	30,593	61,186	-	-	30,593	30,593	30,593	30,593	61,186	-	-	-	-	-	-	-	
35	One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 19 / FY 20	-	-	-	-	5,400	-	5,400	-	-	-	-	-	-	-	-	-	-	
36	County Program Aid increase	Pay 20 / FY 21	-	30,356	60,712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	County Program Aid increase	Pay 20 / FY 21	-	-	-	-	-	30,593	30,593	30,593	30,593	61,186	-	-	-	-	-	-	-	
38	PERA Aid - Extend Sunset Date	DFE	-	-	-	-	-	13,800	13,800	13,740	13,690	27,430	-	-	-	-	-	-	-	
39	Austin Fire Aid Forgiveness	DFE	129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Melrose Fire Remediation Grant (same but for pymt year)	DFE	644	-	-	-	-	-	-	-	-	-	-	644	-	644	-	-	-	
41	City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019	-	-	-	-	5	-	5	-	-	-	-	5	-	5	-	-	-	
42	School Referendum Equalization Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	14,850	14,850	15,850	14,230	30,080	
43	ICWA Out-of-Home Placement Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	2,000	2,000	4,000	
44	Child Welfare Svcs Grant to Mahnomen Cty, Mahnomen Health Center, White Earth Band of Ojibwe	DFE	-	-	-	-	-	-	-	-	-	-	-	750	-	750	-	-	-	
45	Otter Tail County Residential Treatment Facility Debt Service Grant	DFE	-	-	-	-	-	-	-	-	-	-	-	500	-	500	-	-	-	
46	SUBTOTAL: AIDS		-	60,949	121,898	773	5,405	74,986	80,391	74,926	74,876	149,802	-	1,899	16,850	18,749	17,850	16,230	34,080	
47																				
48	CREDITS																			
49	Riparian Buffer Property Tax Credit	Pay 20 / FY 21	-	15,800	31,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21	-	-	-	-	-	30,500	30,500	37,830	42,410	80,240	-	-	-	-	-	-	-	
51	Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	-	250	250	260	260	520	
52	Ag Homestead MVC Clarification		-	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
53	Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20	-	-	-	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	

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

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE										
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q				
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23				
54	Ag. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.				
55	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.				
56	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE													(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)				
57	SUBTOTAL: CREDITS					-	-	30,500	30,500	37,830	42,410	80,240	-	-	250	250	260	260	520				
58																							
59	OTHER																						
60	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20				-																	
61	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE						60	60	Negl.	Negl.	Negl.											
62	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE						Negl.	Negl.	Negl.	Negl.	Negl.											
63	Appropriation: Taxpayer Assistance Grants	FY 20						400	400	800	400	800											
64	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 21						-	-	100	47	47											
65	Appropriation: DOR Admin for OTB	FY 20																					
66	SUBTOTAL: OTHER					-		560	960	447	447	894	-	-	-	-	-	-	-				
67																							
68																							
69	TOTAL: PROPERTY TAX AIDS & CREDITS					-		83,119	158,898	773	5,805	148,326	154,131	161,343	169,793	331,136	-	1,899	19,280	21,179	20,940	19,420	40,360

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

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	HEALTH CARE ACCESS FUND																		
52	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021																	
53	HF 2414+ House HHS Omnibus Bill - 90 day provision for interest on tax refunds																		
54	SUBTOTAL: HEALTH CARE ACCESS FUND																		
	REMEDIATION FUND																		
57	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021																	
58	SUBTOTAL: REMEDIATION FUND																		
	TACONITE MUNICIPAL AID ACCOUNT																		
61	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
62	Distribution to Municipalities																		
63	SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT																		
	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																		
66	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
67	SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																		
	TACONITE ENVIRONMENTAL PROTECTION FUND																		
70	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
71	SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND																		
	TACONITE ECONOMIC DEVELOPMENT FUND																		
74	Transfer: Unrestricted Mining Occupation Tax Collections from General Fund	Distributions 2020																	
75	SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND																		
	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)																		
78	Repeal Distributor License Agreement																		
79	SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)																		
81	TOTAL: NON-GENERAL FUND CHANGES																		

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

LINE	ITEM	GOVERNOR			HOUSE						SENATE								
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
		FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	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)	(5,000)	(5,600)	(6,100)	(11,700)								
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	-	(30)	(730)															
4	HOUSE (HF 1555): Regional Transit Bonding Authority				-	-	(30)	(30)	(280)	(450)	(730)								
5	GOVERNOR (HF 2390): School Safety Levy	-	(140)	(320)															
6	HOUSE (HF 2400) -Education Finance				-	-	450	450	450	450	900								
7	GOVERNOR: Soil and Water Conservation Districts Levy	-	(520)	(1,150)															
8	GOVERNOR Reinstate Inflation for Statewide Property Tax Levy	-	(70)	(400)															
9	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)	-			-	-	(30)	(30)	(70)	(100)	(170)								
10	Construction Materials Exemption for Governments and Nonprofits	-	270	390															
11	Riparian Buffer Property Tax Credit	-	550	1,100															
12	School Building Bond Agriculure Credit				-	-	380	380	350	310	660								
13	PERA Aid to Local Governments-extend sunset				-	-	70	70	70	70	140								
14	GOVERNOR (HF 2125): Local Government Aid	-	400	800															
15	GOVERNOR (HF 2125): County Program Aid	-	400	800															
16	HOUSE (HF 2125-3E): Local Government Aid				-	-	160	160	160	160	320								
17	HOUSE (HF 2125-3E): County Program Aid				-	-	160	160	160	160	320								
18	School District Referendum Equalization				-	-						-	-	590	590	560	500	1,060	
19	Reduce Statewide Levy Amount on CI/SRR property				-	-						-	-	1,500	1,500	1,500	1,500	3,000	
20	State General Levy Tax abatement for pipelines				-	-						-	-	-	-	(Negl.)	(Negl.)	(Negl.)	
21	Equity and Opportunity Credit addback				-	-						-	-	1,400	1,400	1,400	1,400	2,800	
22	Additional ICWA Out-of-Home Placement Aid				-	-						-	-	40	40	40	40	80	
23	HOUSE Cloquet Area Fire and Amblance Taxing District modified				-	-			(Negli)	(Negli)	(Negli)								
24	SENATE Cloquet Area Fire and Amblance Taxing District modified											-	-	-	(Negl.)	(10)	(10)	(10)	
25	SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS	-	(3,640)	(9,410)	-	-	(3,840)	(3,840)	(4,760)	(5,500)	(10,260)	-	-	3,530	3,530	3,500	3,430	6,930	
26																			
27	CORPORATE FRANCHISE TAX INTERACTIONS																		
28	HOUSE/GOVERNOR: Regional Transit Bonding Authority	-	(10)	(310)	-	-	(10)	(10)	(120)	(190)	(310)								
29	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	-	120	170															
30	GOVERNOR: County Program Aid	-	170	340															
31	GOVERNOR: Local Government Aid	-	180	360															
32	GOVERNOR: E12 Finance - School Safety Levy	-	(60)	(140)															
33	GOVERNOR: Reinstate Inflation for Statewide Property Tax Levy	-	(670)	(3,570)															
34	GOVERNOR: Soil and Water Conservation Districts Levy	-	(220)	(490)															
35	HOUSE: Local Government Aid				-	-	180	180	180	180	360								
36	HOUSE: County Program Aid				-	-	180	180	180	180	360								
37	HOUSE: E12 Finance (HF 2400)				-	-	500	500	500	500	1,000								
38	HOUSE: PERA Aid to Local Governments-extend sunset				-	-	80	80	80	80	160								
39	HOUSE: School Building Bond Agriculure Credit				-	-	(100)	(100)	(200)	(310)	(510)								
40	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	-	(660)	(660)	(1,530)	(2,320)	(3,850)								
41	Equity and Opportunity Credit addback				-	-						-	-	100	100	100	100	200	
42	SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS	-	(490)	(3,640)	-	-	170	170	(910)	(1,880)	(2,790)	-	-	100	100	100	100	200	