

**2019 LEGISLATIVE SESSION - House Tax Committee Tracking of Change Items**

ALL FUNDS - 2019 February Forecast Estimates

\$\$\$ in thousands | BOLD indicates rows included in total

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

ITEM	GOV - March 2019			HF 2125 - DE1		
	FY 2018-19	FY 2020-21	FY 2022-23	FY 2018-19	FY 2020-21	FY 2022-23
<b>GENERAL FUND FORECAST:</b>						
TAX POLICY (REVENUE)	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024
PROPERTY TAX REFUNDS, AIDS, & CREDITS (base level funding)				3,657,822	3,738,896	3,944,094
<b>BUDGET TARGET:</b>					2,519,100	
<b>GENERAL FUND PROPOSED CHANGES:</b>						
TAX POLICY	30,430	816,965	1,013,710	28,230	1,348,360	1,695,700
LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS		84,119	158,428	773	154,131	331,136
<b>SUBTOTAL: GENERAL FUND IMPACT</b> [(FY 20-21 Base + Spending Changes in FY19-21) - Tax Policy Revenue Changes in FY 19-FY21]	30,430	732,846	855,282	<b>27,457</b>	<b>2,517,210</b>	
<b>CALCULATION: BALANCE REMAINING</b>					<b>1,890</b>	
<b>NON-GENERAL FUND PROPOSED CHANGES:</b>						
LEGACY FUNDS		(2,090)	(960)	-	650	2,590
SPECIAL REVENUE FUND		166	160	-	6,566	7,260
ENVIRONMENTAL FUND				-	14,900	16,400
DOUGLAS JOHNSON ECONOMIC PROTECTION FUND				-	192	345
TACONITE ENVIRONMENTAL PROTECTION FUND				-	232	551
HIGHWAY USER TAX DISTRIBUTION FUND				-	-	-
<b>SUBTOTAL: NON-GENERAL FUND IMPACT</b>	-	<b>(1,924)</b>	<b>(800)</b>	-	<b>22,540</b>	<b>27,146</b>

# 2019 Legislative Session - House Tax Committee - Tracking of Change Items Only

GENERAL FUND - 2019 February Forecast Estimates (\$ in thousands)

TAX POLICY: Positive amounts indicate revenue increase

AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

## GOV (HF 2125) - March 2019

## HF2125-DE1

HF	ITEM	EFF. DATE	FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
	<b>TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS</b>											
1	Conforming to TCJA Standard Deduction, Eliminate Personal Exemptions, Deduction Changes	TY19				-	(107,200)	(57,000)	(164,200)	(44,000)	(36,200)	(80,200)
2	Indexing/COLA provisions - Chained CPI-U	TY20	-	-	-	-	12,700	30,500	43,200	39,300	56,400	95,700
3	Change Starting Point from Federal Taxable Income (FTI) to Adjusted Gross Income (AGI)	TY19	-	(3,600)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
4	Disallow Charitable Deduction for College Athletic Seating Rights	TY 19	-	3,100	2,400	-	1,900	1,200	3,100	1,200	1,200	2,400
5	Limit Mortgage Interest Deduction (up to \$750,000 mortgage debt)	TY 19	-	700	1,700	-	-	-	-	-	-	-
6	Repeal Special Rule Permitting Recharacterization of IRA Contributions	TY19	-	750	750	-	450	300	750	350	400	750
7	Repeal Deduction for Alimony Payments and Corresponding Inclusion of Received Alimony	2019 Agreements	-	3,900	7,400	-	1,600	2,300	3,900	3,100	4,300	7,400
8	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 19	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
9	Require Addition for Section 529 Plan Withdrawals Used for K-12 Education	TY19	-	-	-	-	-	-	-	-	-	-
10	Temporary Modification to Wagering Losses	TY 19-25	-	240	180	-	150	90	240	90	90	180
11	Temporarily Disallow Exclusion for Qualified Moving Expense Reimbursement	TY19-25	-	9,500	7,800	-	-	-	-	-	-	-
12	Disallow Exclusion for Qualified Moving Expense Reimbursement	TY19	-	-	-	-	5,600	3,900	9,500	3,900	3,900	7,800
13	Temporarily Disallow Exclusion for Certain Employer-Provided Bicycle Fringe Benefits	TY19-25	-	70	60	-	40	30	70	30	30	60
14	Temporarily Allow Increased Contributions to ABLE Accounts	TY19-25	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
15	Temporarily Allow Exclusion of Discharged Student Loan Debt in Case of Death or Disability	TY 19-25	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
16	<b>SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS</b>		-	<b>14,660</b>	<b>16,690</b>	-	<b>(86,560)</b>	<b>(20,480)</b>	<b>(107,040)</b>	<b>2,170</b>	<b>28,320</b>	<b>30,490</b>
17												
18	<b>TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS</b>											
19	Full Conformity with Section 179 Expensing, Eliminate 80% Addback	TY19	(5,200)	(136,500)	(64,000)	-	-	-	-	-	-	-
20	Full Conformity with Section 179 Expensing, Eliminate 80% Addback	TY18				(5,200)	(124,800)	(36,600)	(161,400)	(25,500)	(14,400)	(39,900)
21	Bonus Depreciation, Maintain 80% MN Addback, Phase-out starting in FY2023	TY 18-26	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
22	Temporarily Disallow Certain Active Pass Through Losses, \$500,000 Married Joint Filers	TY19-25	4,400	94,100	82,000	-	-	-	-	-	-	-
23	Disallow Certain Active Pass Through Losses, \$500,000 Married Joint Filers	TY19				4,400	47,800	46,300	94,100	40,400	41,600	82,000
24	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
25	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY18	30	970	700	30	670	300	970	300	400	700
26	Charitable Contributions & Foreign Taxes Accounted for in Determining Limit on Partner's Share	TY18	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700
27	Repeal Rollover of Publicly Traded Securities Gain	TY18	30	870	500	30	570	300	870	300	200	500
28	Limit Net Interest Deduction to 30% of Income with Carryforward	TY19	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
29	Modify Net Operating Loss (NOL) Deduction	TY19	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
30	Repeal Deferred Gain on Like-Kind Exchanges, Except Real Property	TY18	200	8,000	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900
31	Reduce Recovery Period for Certain Real Property	TY18	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
32	Repeal Deduction for Local Lobbying Expenses	TY19	20	280	200	20	180	100	280	100	100	200
33	Limit Deduction for Employer-Provided Meals and Entertainment Expenses	TY19	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
34	Limit Deduction for Certain Employer-Provided Transportation Benefits	TY19	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
35	Prohibit Deduction for Employee Achievement Awards	TY19	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
36	Disallow Deduction for Sexual Harassment Payments Made Subject to NDA	TY19	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
37	Revise Treatment of Contributions to Capital	TY19	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300

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GENERAL FUND - 2019 February Forecast Estimates (\$ in thousands)

TAX POLICY: Positive amounts indicate revenue increase

AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

## GOV (HF 2125) - March 2019

## HF2125-DE1

	HF	ITEM	EFF. DATE	GOV (HF 2125) - March 2019			HF2125-DE1						
				FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
39		Temporary Modification to Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY18-19	(100)	(2,400)	-	(100)	(2,400)	-	(2,400)	-	-	-
40		Modify Limit on Excessive Compensation	TY19	50	1,150	1,200	50	550	600	1,150	600	600	1,200
41		Repeal Exclusion of Interest on Advance Refunding Bonds	TY19	300	8,100	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		Inclusion of Foreign Derived Intangible Income(FDII) from Domestic Trade or Business, with Dedu	TY18	(800)	(18,600)	(16,700)	-	-	-	-	-	-	-
44		<b>SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS</b>		<b>12,030</b>	<b>284,470</b>	<b>477,600</b>	<b>12,230</b>	<b>75,970</b>	<b>173,100</b>	<b>249,070</b>	<b>223,600</b>	<b>283,000</b>	<b>506,600</b>
45													
46		<b>TCJA CONFORMITY - CORPORATE FRANCHISE TAX</b>											
47		Full conformity with Section 179 Expensing, Eliminate 80% Addback	TY19	(2,000)	(47,800)	(24,200)	-	-	-	-	-	-	-
48		Full conformity with Section 179 Expensing, Eliminate 80% Addback	TY18				(2,000)	(47,300)	(13,900)	(61,200)	(12,100)	(10,000)	(22,100)
49		Section 179 Expensing, Maintain 80% MN Addback	TY 18				-	-	-	-	-	-	-
50		Bonus Depreciation, Maintain 80% MN Addback , Phase-out starting in FY 2023	TY18-26	800	40,900	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
51		Repeal Rollover of Publicly Traded Securities Gain	TY18	50	1,850	900	50	1,250	600	1,850	500	400	900
52		Limit Net Interest Deduction to 30% of Income	TY19	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
53		Repeal Deferred Gain on Like-Kind Exchanges, Except Real Property	TY18	200	10,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500
54		Reduce Recovery Period for Certain Real Property	TY18	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)
55		Repeal Deduction for Local Lobbying Expenses	TY18	30	970	600	30	670	300	970	300	300	600
56		Limit Deduction for Employer-Provided Meals and Entertainment Expenses	TY18	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
57		Limit Deduction for Certain Employer-Provided Transportation Benefits	TY18	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
58		Prohibit Deduction for Employee Achievement Awards	TY18	Negl.	Negli.	Negl.	Negl.	Negli.	Negli.	Negli.	Negli.	Negli.	Negl.
59		Limit Deduction for FDIC Premiums	TY18	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
60		Disallow Deduction for Sexual Harassment Payments Made Subject to NDA	TY18	Negl.	Negli.	Negl.	Negl.	Negli.	Negli.	Negli.	Negli.	Negli.	Negl.
61		Revise Treatment of Contributions to Capital (Day of Enactment)	TY18	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
62		Conform to Modifications of Historic Rehabilitation Credit	TY18	-	56,300	(9,000)	-	-	-	-	-	-	-
63		Temporary Modification to Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY18-19	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-
64		Modify Limit on Excessive Compensation	TY18	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
65		Repeal Exclusion of Interest on Advance Refunding Bonds	TY18	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
66		Deemed Repatriation of Foreign Income	TY17	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 (GILTI) with deduction	TY18	5,200	176,800	111,400	-	-	-	-	-	-	-
68		Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY19	-	-	-	-	220,600	163,400	384,000	162,600	165,200	327,800
69		Foreign Derived Intangible Income (FDII) from domestic trade or business, with deduction	TY18	(3,000)	(106,100)	(96,700)	-	-	-	-	-	-	-
70		Other Modifications to Subpart F	TY18	Negl.	Negli.	Negl.	Negl.	Negli.	Negli.	Negli.	Negli.	Negli.	Negl.
71		Indexing Changes - Chained CPI-U, Corporate Minimum Fee	GESCPU					-	100	100	100	100	200
72		<b>SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX</b>		<b>18,200</b>	<b>615,940</b>	<b>341,200</b>	<b>16,000</b>	<b>536,540</b>	<b>323,100</b>	<b>859,640</b>	<b>333,000</b>	<b>332,600</b>	<b>665,600</b>
73													
74		<b>TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION</b>											
75		Chained CPI-U - Homestead Credit Refund		-	-	-	-	-	800	800	1,500	2,500	4,000
76		Chained CPI-U - Renters Property Tax Refund		-	-	-	-	-	300	300	500	800	1,300
77		<b>SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>2,000</b>	<b>3,300</b>	<b>5,300</b>

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AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

		GOV (HF 2125) - March 2019				HF2125-DE1						
HF	ITEM	EFF. DATE	FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
78												
79	<b>UNRELATED BUSINESS INCOME TAX</b>											
80	HF 1154 Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-
81	<b>SUBTOTAL: UNRELATED BUSINESS INCOME TAX</b>		<b>200</b>	<b>5,100</b>	<b>5,600</b>	-	-	-	-	-	-	-
87												
88	<b>BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME</b>											
89	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-
90	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	-	-	-	-	-	-
91	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	-	-	-	-	-	-
92	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)
93	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)
94	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat	TY18	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)
95	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(65)	10	(55)	15	15	30
96	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(280)	25	(255)	50	45	95
97	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(1,200)	300	(900)	200	150	350
98	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	(Negli.)	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)
99	Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli
100	Modify Temporary Suspension of Limits on Charitable Contributions	TY17&18	-	(55)	10	-	(75)	20	(55)	10	Negli.	10
101	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	(100)	-	-	-
102	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	(Negli.)	Negli.	-	Negli.	Negli.	(Negli.)
103	<b>SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX</b>		-	<b>(18,600)</b>	<b>(515)</b>	-	<b>(9,755)</b>	<b>(145)</b>	<b>(9,900)</b>	<b>(225)</b>	<b>(290)</b>	<b>(515)</b>
104												
105	<b>BIPARTISAN BUDGET ACT - CORPORATE TAX</b>											
106	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
107	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(265)	20	(245)	50	45	95
108	Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.
109	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(1,000)	250	(750)	200	150	350
110	Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.
111	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.
112	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	-	-	-	-	-	(Negli.)
113	<b>SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX</b>		-	<b>(1,170)</b>	<b>435</b>	-	<b>(1,440)</b>	<b>270</b>	<b>(1,170)</b>	<b>245</b>	<b>190</b>	<b>435</b>
114												
115	<b>DISASTER RELIEF ACT &amp; AIRPORTS &amp; AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME</b>											
116	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	-	(1,300)	300	(1,000)	200	100	300
117	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-
118	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(40)	10	(30)	Negli.	(Negli.)	-
119	<b>SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX</b>		-	<b>(2,430)</b>	<b>300</b>	-	<b>(2,740)</b>	<b>310</b>	<b>(2,430)</b>	<b>200</b>	<b>100</b>	<b>300</b>

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AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

				GOV (HF 2125) - March 2019			HF2125-DE1						
HF	ITEM	EFF. DATE		FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
120													
121	<b>DISASTER RELIEF ACT &amp; AIRPORTS &amp; AIRWAYS EXTENSION ACT - CORPORATE TAX</b>												
122	Modify Temporary Suspension of Limits on Charitable Contributions	TY17		-	(60)	40	-	(100)	40	(60)	30	10	40
123	<b>SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX</b>			-	(60)	40	-	(100)	40	(60)	30	10	40
124													
125	<b>REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY-RELATED ITEMS</b>			30,430	897,910	841,350	28,230	511,915	477,295	989,210	561,020	647,230	1,208,250
126													
127	<b>INDIVIDUAL INCOME TAX PROVISIONS (Non Federal Conformity Provisions)</b>												
128	HF2756DE2 Capital Gains and Dividend Income over \$500,000, Impose Tax at 3 percent	TY19		-			-	207,500	173,600	381,100	160,400	159,000	319,400
129	HF2125 Working Family Credit - Increase credit amount by \$200/Married Filing Jointly	TY19		-	(81,800)	(82,700)	-						
130	HF2125 Working Family Credit - Increase Credit Amount for Families with 3+ Children	TY19		-	(20,400)	(21,100)	-						
131	SW092 Working Family Credit - Increase Eligible Earned Income, Credit, Phase-in/Phase-out	TY19		-				(40,500)	(41,400)	(81,900)	(42,100)	(42,800)	(84,900)
132	HF 2125 Social Security - Increase Maximum Subtraction and Income Phase-out Thresholds	TY19		-	(22,900)	(26,200)	-	(11,000)	(11,900)	(22,900)	(12,700)	(13,500)	(26,200)
133	ASW-OTB Income Bracket Thresholds Modified , Starting Point of Second and Third Tiers	TY19		-				(37,000)	(25,600)	(62,600)	(27,300)	(28,300)	(55,600)
134	HF 2125 Angel Tax Credit, Two Tax Year Allocation & Extension of Sunset	TY19-20		-	(20,000)	-	-	(10,000)	(10,000)	(20,000)	-	-	-
135	HF 503 Student Loan Credit, Modified	TY19		-				(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)
136	HF2749 Past Military Service Credit, Increase Phase-out	TY19		-				(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)
137	HF2125 Section 529 Credit, Phase-out Modification	TY19		-	(Negli.)	(5)	-	-	(Negli.)	(Negli.)	(Negli.)	(5)	(5)
138	HF 587-A1 Medical Cannabis Subtraction	TY19		-				(200)	(200)	(400)	(200)	(200)	(400)
139	HF37-A1 Stillborn Credit, Modified	TY16		-				Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
140													
141	Interactions with Property Taxes and Aids/Credit Expenditures (See Appendix for Detail)			-	(3,640)	(9,410)	-	-	(2,410)	(2,410)	(3,050)	(3,520)	(6,570)
142	<b>SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS</b>			-	(148,740)	(139,415)	-	106,600	79,890	186,490	72,750	68,275	141,025
143													
144	<b>CORPORATE FRANCHISE TAX PROVISIONS (Non Federal Conformity Provisions)</b>												
145	HF2125 Modify Net Operation Loss Deduction to 80%	TY18		-	71,000	43,000	-	49,500	21,500	71,000	21,500	21,500	43,000
146	HF 2125 Repeal Alternative Minimum Tax (AMT)	TY18		-	(57,300)	(29,900)	-						
147	HF1829 Modify Apportionment, Mutual Funds	TY19		-	15,300	25,000		6,300	9,000	15,300	12,500	12,500	25,000
148	HF 2125 Establish Common Law Doctrine of Economic Substance	TY19		-	300	4,000							
149	HF 2125 Modify Apportionment Factors, Exclude Derivatives	TY19		-									
150	HF2530 -Mod Modifies Dividend Received Deduction, Debt-Financed Stock Purchases	TY19		-	230	200		130	100	230	100	100	200
151	HF1302-A2 Captive Insurance Definition Modified	TY17		-				-	-	-	(400)	(400)	(800)
152													
153	Interactions with Property Taxes and Aids/Credit Expenditures (See Appendix for Detail)			-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)
154													
155	<b>SUBTOTAL: OTHER CORPORATE TAX PROVISIONS</b>			-	29,040	38,660	-	55,930	30,560	86,490	32,580	31,610	64,190
156													

# 2019 Legislative Session - House Tax Committee - Tracking of Change Items Only

GENERAL FUND - 2019 February Forecast Estimates (\$ in thousands)

TAX POLICY: Positive amounts indicate revenue increase

AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

	HF	ITEM	EFF. DATE	GOV (HF 2125) - March 2019			HF2125-DE1							
				FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	
157		<b>SALES TAX</b>												
158	HF2125	Exemption, Data Center Software	DFE	-	20,300	49,900		3,700	16,600	20,300	22,700	27,200	49,900	
159	HF2125	Exemption, Construction Materials, Local Governments & Non Profits	DFE	-	(57,900)	(7,600)				-			-	
160	HF2125	Marketplace Provider Collection Requirements Modifications	10/1/2019		940	1,170				-			-	
161	HF2125 A1	Marketplace Provider Collection Requirements, Remote Seller Threshold Change	DFE					230	350	580	350	350	700	
162	HF 435 Amen	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20					(240)	(710)	(950)	-	-	-	
163	HF 333-A2	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE						(800)	(800)			-	
164	HF 279	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20					(280)		(280)			-	
165	HF 1478	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16					(240)		(240)			-	
166	HF 1563	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE						(180)	(180)			-	
167	HF 1442	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE					(140)		(140)			-	
168	HF 2472-A1	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE					(140)	(140)	(280)			-	
169	HF 1356	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE					(170)		(170)			-	
170	HF 215-A1	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019					(80)	(80)	(160)	(20)	-	(20)	
171	HF 695	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018						(15)	(15)			-	
172	HF1813 Modif	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE					(190)	(60)	(250)			-	
173	HF 294 Modif	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019					(320)	(370)	(690)	(390)	(410)	(800)	
174	HF 1491	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid Tr	7/1/2019					(20)	(20)	(40)	(20)	(20)	(40)	
175	HF 468-A1	Exemption, Sales and Purchases, Lake of Woods Arena	various					(220)	(10)	(230)	(10)	(10)	(20)	
176	HF 157-A2	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019					(830)	(920)	(1,750)	(950)	(970)	(1,920)	
177	HF 709	Exemption, Sales by County Agricultural Societies	7/1/2019					(1,200)	(1,500)	(2,700)	(1,500)	(1,500)	(3,000)	
178	HF 335	Exemption, Sales to Conservation Clubs	7/1/2019					(10)	(10)	(20)	(10)	(10)	(20)	
179	HF 43	Exemption, Sales to Non Profit Ice Arena	7/1/2019					(10)	(10)	(20)	(10)	(10)	(20)	
180	HF 413-A1	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019					(130)	(140)	(270)	(140)	(140)	(280)	
181	HF961/HF2658	Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19					(250)	(260)	(510)			-	
182	HF 351-A1	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019					(120)	(130)	(250)	(140)	(140)	(280)	
183	HF 1083	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE					(10)	(10)	(20)	(10)	(10)	(20)	
184	HF 382	Exemption, Sunset Repeal, Admissions - State High School League	DFE					-	-	-	-	-	-	
185														
186														
187		Interaction: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)			-	(210)	(600)	-	(70)	(140)	(210)	(240)	(360)	(600)
188		Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			-	80	270	-	20	60	80	110	160	270
189		Interaction: Rate Change, Premium Cigars (Sales Tax)			-	(570)	(600)				-			
190		<b>SUBTOTAL: SALES TAX</b>			-	<b>(37,360)</b>	<b>42,540</b>	-	<b>(720)</b>	<b>11,505</b>	<b>10,785</b>	<b>19,720</b>	<b>24,130</b>	<b>43,850</b>

# 2019 Legislative Session - House Tax Committee - Tracking of Change Items Only

GENERAL FUND - 2019 February Forecast Estimates (\$ in thousands)

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AIDS, CREDITS, REFUND: Positive amounts indicate expenditure

## GOV (HF 2125) - March 2019

## HF2125-DE1

	HF	ITEM	EFF. DATE	GOV (HF 2125) - March 2019			HF2125-DE1									
				FY 18-19	FY 20-21	FY 22-23	FY 18-19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23			
191																
192		<b>CIGARETTE/TOBACCO EXCISE TAXES</b>														
193	HF 2125	Tax Rate, Reinstatement of Indexing for Cigarettes	DFE	-	9,200	30,300		1,900	7,300	9,200	12,600	17,700	30,300			
194	HF 2125	Tax Rate, Reinstatement of Indexing for Moist Snuff	DFE	-	1,600	5,900		300	1,300	1,600	2,400	3,500	5,900			
195	HF2125	Tax Rate Change, Premium Cigars	DFE	-	2,040	2,200				-			-			
196	HF 2169	Tobacco Products Definition Modified - Vapor Products	DFE		Negli.	Negli.		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.			
197					-	-				-			-			
198		<b>SUBTOTAL: CIGARETTE/TOBACCO TAXES</b>			<b>12,840</b>	<b>38,400</b>		<b>2,200</b>	<b>8,600</b>	<b>10,800</b>	<b>15,000</b>	<b>21,200</b>	<b>36,200</b>			
199																
200		<b>ALCOHOL EXCISE TAXES</b>														
201	HF2759	Direct Wine Shipments - Wine Excise Tax	7/1/2019	-	-	-	-	70	90	160	100	110	210			
202	HF2759	Small Winery Credit	7/1/2019	-	-	-	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)			
203					-	-				-			-			
204		<b>SUBTOTAL: ALCOHOL TAXES</b>			<b>-</b>	<b>-</b>		<b>70</b>	<b>90</b>	<b>160</b>	<b>100</b>	<b>110</b>	<b>210</b>			
205																
206		<b>STATEWIDE PROPERTY TAX</b>														
207					-	-				-			-			
208	HF1410	Levy, Freeze Rate, Commercial - Industrial at Pay 2019 rate	Payable 20	-	-	-	-	13,390	42,140	55,530	72,890	102,900	175,790			
209	HF2125	Levy, Reinstatement of Indexing	Payable 20		53,380	163,990										
210		<b>SUBTOTAL: STATEWIDE PROPERTY TAX</b>			<b>53,380</b>	<b>163,990</b>		<b>13,390</b>	<b>42,140</b>	<b>55,530</b>	<b>72,890</b>	<b>102,900</b>	<b>175,790</b>			
211																
212		<b>ESTATE TAX</b>														
213	HF 2125	Freeze Exclusion - \$2.7 million	Decedents 2019	-	9,900	28,200			9,900	9,900	13,700	14,500	28,200			
214					-	-				-			-			
215		<b>SUBTOTAL: ESTATE TAX</b>			<b>9,900</b>	<b>28,200</b>		<b>-</b>	<b>9,900</b>	<b>9,900</b>	<b>13,700</b>	<b>14,500</b>	<b>28,200</b>			
228																
229		<b>OTHER TAX &amp; NON TAX PROVISIONS</b>														
230	HF632	DEED Tax - Determination of Tax, Minimum Threshold Modified from \$500 to \$3,000	1/1/2020	-	(5)	(15)		(Negli.)	(5)	(5)	(5)	(10)	(15)			
231	HF1104	Border City Allocation Modified	7/1/2020						(1,000)	(1,000)	(1,000)	(1,000)	(2,000)			
232										-			-			
233		<b>SUBTOTAL: OTHER TAX &amp; NON TAX REVENUE PROVISIONS</b>			<b>(5)</b>	<b>(15)</b>		<b>-</b>	<b>(1,005)</b>	<b>(1,005)</b>	<b>(1,005)</b>	<b>(1,010)</b>	<b>(2,015)</b>			
234																
235		<b>TOTAL: TAX POLICY</b>			<b>30,430</b>	<b>816,965</b>	<b>#####</b>	<b>28,230</b>	<b>689,385</b>	<b>658,975</b>	<b>1,348,360</b>	<b>786,755</b>	<b>908,945</b>	<b>1,695,700</b>		

2019 LEGISLATIVE SESSION - HOUSE TAX COMMITTEE - HF 2125 PROPERTY TAX REFUNDS, AIDS & CREDITS

GENERAL FUND February 2019 Forecast + HF 2125 - DE1 Changes

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	Feb 2019 Fcst			GOV - March 2019		FY2019	HF 2125 - DE1						
		FY2018-19	FY2020-21	FY2022-23	FY2020-21	FY2022-23		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23	
	<b>Property tax refunds</b>													
	<b>Homestead Credit State Refund (property tax refund)</b>	<b>\$938,554</b>	<b>\$1,057,500</b>	<b>\$1,147,700</b>	<b>\$1,057,500</b>	<b>\$1,147,700</b>	\$490,800	\$515,800	\$541,700	<b>1,057,500</b>	\$563,900	\$583,800	<b>1,147,700</b>	
1	GOV Change: Homeowner PTR Local Gov't Sales Tax Exemptions				<b>(\$490)</b>	<b>(\$710)</b>								
2	GOV Change: Homeowner PTR Homestead Classification Allow ITIN				<b>\$1,100</b>	<b>\$2,200</b>								
3	Homestead Credit State Refund max refund incrs \$200, expand incm elig to \$155,400							0	22,500	<b>22,500</b>	25,600	28,100	<b>53,700</b>	
4	Homeowner PTR Interactions LGA (see also income interactions)				<b>(\$740)</b>	<b>(\$1,480)</b>		0	(740)	<b>(740)</b>	(740)	(740)	<b>(1,480)</b>	
5	Homeowner PTR Interactions CPA (see also income interactions)				<b>(\$730)</b>	<b>(\$1,460)</b>		0	(740)	<b>(740)</b>	(740)	(740)	<b>(1,480)</b>	
6														
7	GOV Change: Met Council (Regional Transit) bonding Homeowner PTR impact				<b>\$50</b>	<b>\$1,340</b>								
8	GOV Change: Soil & Water Conservation District levy Homeowner PTR impact				<b>\$940</b>	<b>\$2,090</b>								
9	Homeowner PTR Interactions School Bldg Bond (see also income interactions)							0	410	<b>410</b>	850	1,320	<b>2,170</b>	
10	Homeowner PTR Interactions PERA Aid to local govts (see also income interactions)							0	(330)	<b>(330)</b>	(330)	(330)	<b>(660)</b>	
11	Property Tax Refund for Manufactured Home Cooperatives							0	220	<b>220</b>	220	220	<b>440</b>	
12														
13	Met council Regional Transect bonding - PTR interaction							0	50	<b>50</b>	520	820	<b>1,340</b>	
14	E-12 Education Finance - PTR interaction (carried in E-12 Finance)													
15														
16	Elderly Living facility exempted from property tax							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
17	Pharmacy owned by Indian Tribe exempted from property tax							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
18	Charitable farmland property tax exemption							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
19														
20	Agricultural homestead rules modified for properties owned by trusts - PTR interaction							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
21	Agricultural class of land converted from agr use for environmental purposes - PTR							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
22	Agricultural Hmstd MVC - Fractional ag hmstds base pctg of ownership - PTR interaction							-	(unknown)	<b>(unknown)</b>	(unknown)	(unknown)	<b>(unknown)</b>	
23	Agricultural Historical Society property tax exemption (20 to 40 acres)							0	negligible	<b>negligible</b>	negligible	negligible	<b>negligible</b>	
24														
25	Exclusion for Veterans w disability - application due date Dec 15							0	(600)	<b>(600)</b>	negligible	negligible	<b>negligible</b>	
26	Disabled veteran special refund							0	negligible	<b>negligible</b>	0	0	<b>0</b>	
27	Spouse of disabled veteran market value exclusion - remove 8 y limit							0	(30)	<b>(30)</b>	(70)	(110)	<b>(180)</b>	
28	Spouse of disabled veteran market value exclusion - one-time transfer of exclusion							0	(60)	<b>(60)</b>	(80)	(100)	<b>(180)</b>	
29	Cloquet Area Fire & Ambulance Tax District - PTR interaction							0	0	<b>negligible</b>	10	20	<b>30</b>	
30														
31	<b>Subtotal Homeowner PTR changes</b>	-	-	-	<b>130</b>	<b>1,980</b>	-	0	20,680	<b>20,680</b>	25,240	28,460	<b>53,700</b>	
32	<b>Subtotal: Homeowner PTR base + change items</b>	<b>\$938,554</b>	<b>\$1,057,500</b>	<b>\$1,147,700</b>	<b>\$1,057,630</b>	<b>\$1,149,680</b>	\$490,800	515,800	562,380	<b>1,078,180</b>	\$589,140	612,260	<b>1,201,400</b>	
33	<b>Renters property tax refund</b>	<b>445,688</b>	<b>462,500</b>	<b>481,300</b>	<b>462,500</b>	<b>481,300</b>	223,100	228,300	234,200	<b>462,500</b>	238,400	242,900	<b>481,300</b>	
34	Renter Property Tax Refund expand elig incm to \$75,000, reduc copy 2.5%-5%							0	21,600	<b>21,600</b>	22,900	23,600	<b>46,500</b>	

2019 LEGISLATIVE SESSION - HOUSE TAX COMMITTEE - HF 2125 PROPERTY TAX REFUNDS, AIDS & CREDITS

GENERAL FUND February 2019 Forecast + HF 2125 - DE1 Changes

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	Feb 2019 Fcst			GOV - March 2019		FY2019	HF 2125 - DE1					
		FY2018-19	FY2020-21	FY2022-23	FY2020-21	FY2022-23		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
35	Targeting	10,981	10,100	10,000	10,100	10,000	7,352	5,100	5,000	10,100	5,000	5,000	10,000
36	Forest Land Credits (SFIA)	21,660	23,530	25,450	23,530	25,450	10,860	11,540	11,990	23,530	12,470	12,980	25,450
37								-	-	-	-	-	-
	<b>Subtotal - All Property Tax Refund changes + base</b>	<b>1,416,883</b>	<b>1,553,630</b>	<b>1,664,450</b>	<b>1,553,760</b>	<b>1,666,430</b>	732,112	760,740	835,170	<b>1,595,910</b>	<b>867,910</b>	<b>896,740</b>	<b>1,764,650</b>
39	<b>OTHER REFUNDS</b>												
40	Political Contribution Refund	6,695	8,500	8,500	8,500	8,500	3,000	3,000	5,500	8,500	4,000	4,500	8,500
41	Tax Refund Interest	20,637	21,200	22,800	21,200	22,800	10,000	10,400	10,800	21,200	11,200	11,600	
42	<b>Subtotal - Other Refunds - base</b>	<b>27,332</b>	<b>29,700</b>	<b>31,300</b>	<b>29,700</b>	<b>31,300</b>	13,000	13,400	16,300	<b>29,700</b>	15,200	16,100	<b>31,300</b>
43	<b>LOCAL AIDS</b>												
44	Local Government Aid (LGA)	1,131,888	990,774	1,068,796	990,774	1,068,796	612,420	456,376	534,398	990,774	534,398	534,398	1,068,796
45	LGA increase				30,593	61,186		0	30,593	30,593	30,593	30,593	61,186
46	City of Virginia one-time LGA payment, Tom Rukavina Memorial Bridge							5,400	0	5,400	0	0	-
47	Other LGA modifications:												
48	West St. Paul LGA incrs (\$920K for 5 yr w/in LGA approp)							0	0	-	0	0	-
49	Flensburg LGA forgiveness (\$38K FY 2020 w/in approp)							0	0	-	0	0	-
50	Lilydale one-time LGA adjustment (\$275K FY 2020 w/in LGA approp)							0	0	-	0	0	-
51	Hermantown LGA adjustment (\$200K for 5 y w/in approp)							0	0	-	0	0	-
52	Hibbing LGA scarcity factor modif'd (\$12K w/in approp)							0	0	-	0	0	-
53	Floodwood LGA adjustment (\$20K for 5 y w/in approp)							0	0	-	0	0	-
54	Scanlon LGA adjustment (\$40K for 10 y w/in approp)							0	0	-	0	0	-
55	East Grand Forks LGA adjustment pre1970 hsg (\$300K for 5 y w/in approp)							0	0	-	0	0	-
56													
57	<b>Subtotal LGA Changes -</b>	-	-	-	30,593	61,186	0	5,400	30,593	35,993	30,593	30,593	61,186
58	<b>Subtotal- Local Government Aid (LGA) changes + base</b>	<b>1,131,888</b>	<b>990,774</b>	<b>1,068,796</b>	<b>1,021,367</b>	<b>1,129,982</b>	612,420	461,776	564,991	<b>1,026,767</b>	564,991	564,991	<b>1,129,982</b>
59													
60	County Program Aid (CPA)	442,548	467,916	467,908	467,916	467,908	234,091	233,958	233,958	467,916	233,954	233,954	467,908
61	Public Defender Cost	-	1,000	1,000	1,000	1,000	0	500	500	1,000	500	500	1,000
62	Local Impact Notes (MMB/MDE)	-	428	428	428	428	0	214	214	428	214	214	428
63	CPA increase				30,356	60,712		0	30,593	30,593	30,593	30,593	61,186
64	CPA one-time grant Mahnommen County \$750,000 in CY 2020 (w/in approp)							0	0	-	0	0	-
65	<b>Subtotal- County Program Aid changes + base</b>	<b>442,548</b>	<b>469,344</b>	<b>469,336</b>	<b>469,344</b>	<b>469,336</b>	234,091	234,672	265,265	<b>499,937</b>	265,261	265,261	<b>530,522</b>
66	Township Aid	20,191	20,000	20,000	20,000	20,000	10,191	10,000	10,000	20,000	10,000	10,000	20,000
67	Payment in Lieu of Taxes (PILT) for DNR owned lands	67,894	72,203	73,103	72,203	73,103	35,764	35,989	36,214	72,203	36,439	36,664	73,103
68	Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	20,000	10,000	10,000	20,000
69													
70	Riparian Protection Aid to Counties	1,942	2,000	2,000	2,000	2,000	1,000	1,000	1,000	2,000	1,000	1,000	2,000
71	Riparian Protection Aid to BWSR	16,058	18,000	18,000	18,000	18,000	9,000	9,000	9,000	18,000	9,000	9,000	18,000
72	<b>Subtotal- Riparian Protection Aid - base</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	10,000	10,000	10,000	<b>20,000</b>	10,000	10,000	<b>20,000</b>
73	GOV Change: Buffer Compensation Aid (new)				15,800	31,600							
74													

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GENERAL FUND February 2019 Forecast + HF 2125 - DE1 Changes

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	Feb 2019 Fcst			GOV - March 2019		FY2019	HF 2125 - DE1					
		FY2018-19	FY2020-21	FY2022-23	FY2020-21	FY2022-23		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
75	Indian Family Out of Home Placement Aid	5,000	10,000	10,000	10,000	10,000	5,000	5,000	5,000	10,000	5,000	5,000	10,000
76	Casion Aid to Counties	3,086	3,086	3,086	3,086	3,086	1,543	1,543	1,543	3,086	1,543	1,543	3,086
77													
78	Production Property Transition Aid	190	80	-	80	-	85	53	27	80	0	0	-
79	Utility Transition Aid	5	8	7	8	7	5	5	3	8	3	4	7
80													
81	DRA School	15,889	16,011	16,018	16,011	16,018	7,942	8,002	8,009	16,011	8,009	8,009	16,018
82	DRA Non-school	20,182	20,278	20,278	20,278	20,278	10,094	10,139	10,139	20,278	10,139	10,139	20,278
83	<b>Subtotal-Disparity Reduction Aid- base</b>	<b>36,071</b>	<b>36,289</b>	<b>36,296</b>	<b>36,289</b>	<b>36,296</b>	18,036	18,141	18,148	<b>36,289</b>	18,148	18,148	<b>36,296</b>
84													
85	Mahnomen City Reimbursement Aid	320	320	320	320	320	160	160	160	320	160	160	320
86	Mahnomen County Aid	1,800	1,800	1,800	1,800	1,800	900	900	900	1,800	900	900	1,800
87	Mahnomen ISD #432 Aid	280	280	280	280	280	140	140	140	280	140	140	280
88	<b>Subtotal-Mahnomen Aid- base</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	1,200	1,200	1,200	<b>2,400</b>	1,200	1,200	<b>2,400</b>
89													
90	<b>CREDITS</b>												
91	Agr MVC School	17,265	17,479	17,500	17,479	17,500	8,556	8,729	8,750	17,479	8,750	8,750	17,500
92	Agr MVC Non-School	58,593	59,808	59,808	59,808	59,808	29,198	29,904	29,904	59,808	29,904	29,904	59,808
93	<i>Agricultural homestead rules modified fro properties owned by trusts</i>							0	negligible	negligible	negligible	negligible	negligible
94	<i>Agricultural classification of land converted from agricultural use for environmental purposes</i>							0	negligible	negligible	negligible	negligible	negligible
95	<i>Agricultural Homestead MVC - Fractional ag homesteads base pctg of ownership</i>							0	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
96	<i>GOV Change: Agricultural Homestead MVC - Calc for fractinal ag homesteads</i>				unknown	unknown							
97	<b>Agricultural Market Value Credit changes + base</b>	<b>75,858</b>	<b>77,287</b>	<b>77,308</b>	<b>77,287</b>	<b>77,308</b>	37,754	38,633	38,654	<b>77,287</b>	38,654	38,654	<b>77,308</b>
98													
99	School Building Bond Agricultural Credit	32,430	80,019	85,707	80,019	85,707	32,430	39,199	40,820	80,019	42,178	43,529	85,707
100	<i>School Building Bond Agr Credit modified to 70% (Pay 2020)</i>							0	30,500	30,500	37,830	42,410	80,240
101	<b>School Building Bond Agricultural Credit changes + base</b>							39,199	71,320	<b>110,519</b>	80,008	85,939	<b>165,947</b>
102													
103	Agriculture Preservation Credit - School	326	221	220	221	220	129	111	110	221	110	110	220
104	Agriculture Preservation Credit - NonSchool	640	440	440	440	440	230	220	220	440	220	220	440
105	<b>Agriculture Preservation Credit - base</b>	<b>966</b>	<b>661</b>	<b>660</b>	<b>661</b>	<b>660</b>	359	331	330	<b>661</b>	330	330	<b>660</b>
106													
107	Border City School	5,045	5,635	5,906	5,635	5,906	2,499	2,776	2,859	5,635	2,920	2,986	5,906
108	Border City Non-School	18,500	21,342	22,181	21,342	22,181	9,409	10,567	10,775	21,342	10,984	11,197	22,181
109	<b>Border City Disparity Credit -base</b>	<b>23,545</b>	<b>26,977</b>	<b>28,087</b>	<b>26,977</b>	<b>28,087</b>	11,908	13,343	13,634	<b>26,977</b>	13,904	14,183	<b>28,087</b>
110													
111	Prior Year Credit -School	(72)	1	-	26	-	2	1	0	1	0	0	-
112	Prior Year Credit- Non-School	107	-	-	-	-	47	0	0	-	0	0	-
113	<b>Prior Year Credits - base</b>	<b>35</b>	<b>1</b>	<b>-</b>	<b>26</b>	<b>-</b>	49	1	-	<b>1</b>	-	-	<b>-</b>
114													
115	<b>Senior Deferral Reimbursement loans</b>	<b>[3067]</b>	<b>[2418]</b>	<b>[2418]</b>	<b>[2418]</b>	<b>[2418]</b>	[1831]	[1209]	[1209]	<b>[2418]</b>	[1209]	[1209]	<b>[2418]</b>
116	<b>Senior Deferral Reimbursement loan repayments</b>	<b>[-2512]</b>	<b>[-2576]</b>	<b>[-2576]</b>	<b>[-2576]</b>	<b>[-2576]</b>	[-2107]	[-1288]	[-1288]	<b>[-2576]</b>	[-1288]	[-1288]	<b>[-2576]</b>
117	Senior Deferral Reimbursement - Net loan base	(297)	(158)	(158)	(158)	(158)	(276)	(79)	(79)	<b>(158)</b>	(79)	(79)	<b>(158)</b>

**2019 LEGISLATIVE SESSION - HOUSE TAX COMMITTEE - HF 2125 PROPERTY TAX REFUNDS, AIDS & CREDITS**

**GENERAL FUND February 2019 Forecast + HF 2125 - DE1 Changes**

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	Feb 2019 Fcst			GOV - March 2019		FY2019	HF 2125 - DE1										
		FY2018-19	FY2020-21	FY2022-23	FY2020-21	FY2022-23		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23					
118																		
119	Senior Deferral - app date moved from July 1 to Nov 1								0	60	<b>60</b>	(negligible)	(negligible)	<b>(negligible)</b>				
120	Senior Deferral - 90- day reconsideration after denial (DFE)								0	(negligible)	<b>(negligible)</b>	(negligible)	(negligible)	<b>(negligible)</b>				
121	GOV Change: Senior Deferral, Lower occupancy reqmt of 15 yr to 5 yrs, chg apply date from July 1 to Nov 1				<b>170</b>	<b>520</b>					-			-				
122	<b>Subtotal: Senior Deferral Reimbursement changes + base</b>	<b>(297)</b>	<b>(158)</b>	<b>(158)</b>	<b>12</b>	<b>362</b>	(276)	(79)	(19)	<b>(98)</b>	(79)	(79)	(79)	<b>(158)</b>				
123	<b>Subtotal - All Aids &amp; Credit changes + base</b>	<b>1,879,810</b>	<b>1,828,971</b>	<b>1,914,628</b>	<b>1,875,717</b>	<b>2,008,092</b>	1,020,559	879,807	1,046,310	<b>1,926,117</b>	1,055,402	1,061,838	<b>2,117,240</b>					
124																		
125	<b>Taconite Tax Relief Area Aids &amp; Credits</b>																	
126	Replacement Taconite Prod Tax IRRR (Non-School)	<b>6,171</b>	<b>7,920</b>	<b>8,570</b>	<b>7,920</b>	<b>8,570</b>	3,214	3,777	4,143	<b>7,920</b>	4,242	4,328	<b>8,570</b>					
127	Replacement Taconite Prod Tax	<b>8,421</b>	<b>8,638</b>	<b>8,430</b>	<b>8,638</b>	<b>8,430</b>	4,158	4,291	4,347	<b>8,638</b>	4,265	4,165	<b>8,430</b>					
128	Subtotal Repl Taconite Production Tax	<b>14,592</b>	<b>16,558</b>	<b>17,000</b>	<b>16,558</b>	<b>17,000</b>	7,372	8,068	8,490	<b>16,558</b>	8,507	8,493	<b>17,000</b>					
129																		
130	Taconite Reimbursement (School)	<b>1,122</b>	<b>1,122</b>	<b>1,122</b>	<b>1,122</b>	<b>1,122</b>	561	561	561	<b>1,122</b>	561	561	<b>1,122</b>					
131	Supplemental Homestead (Non-School)	<b>10,643</b>	<b>10,838</b>	<b>11,055</b>	<b>10,838</b>	<b>11,055</b>	5,339	5,392	5,446	<b>10,838</b>	5,500	5,555	<b>11,055</b>					
132	<b>Subtotal - All Taconite Aids - base</b>	<b>26,357</b>	<b>28,518</b>	<b>29,177</b>	<b>28,518</b>	<b>29,177</b>	13,272	14,021	14,497	<b>28,518</b>	14,568	14,609	<b>29,177</b>					
133	<b>LOCAL PENSION AIDS</b>																	
134																		
135	Police Aid (includes local, DNR, DPS)	<b>148,832</b>	<b>163,010</b>	<b>178,010</b>	<b>163,010</b>	<b>178,010</b>	76,273	79,710	83,300	<b>163,010</b>	87,050	90,960	<b>178,010</b>					
136	Fire Aid	<b>58,329</b>	<b>61,800</b>	<b>65,460</b>	<b>61,800</b>	<b>65,460</b>	29,572	30,460	31,340	<b>61,800</b>	32,260	33,200	<b>65,460</b>					
137	Insurance Aid Surcharge Aid	<b>8,149</b>	<b>8,810</b>	<b>9,340</b>	<b>8,810</b>	<b>9,340</b>	4,213	4,340	4,470	<b>8,810</b>	4,600	4,740	<b>9,340</b>					
138	Police & Fire Retirement Aid Supplement	<b>30,998</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	15,500	15,500	15,500	<b>31,000</b>	15,500	15,500	<b>31,000</b>					
139																		
140	Police/Fire Amorization Aid (Open)	<b>5,458</b>	<b>5,458</b>	<b>5,458</b>	<b>5,458</b>	<b>5,458</b>	2,729	2,729	2,729	<b>5,458</b>	2,729	2,729	<b>5,458</b>					
141	Redirected Amortization Aid - TRFA + St Paul	<b>4,188</b>	<b>4,188</b>	<b>4,188</b>	<b>4,188</b>	<b>4,188</b>	2,094	2,094	2,094	<b>4,188</b>	2,094	2,094	<b>4,188</b>					
142	Firefighters Relief Reimbursements	<b>1,261</b>	<b>1,172</b>	<b>1,172</b>	<b>1,172</b>	<b>1,172</b>	632	586	586	<b>1,172</b>	586	586	<b>1,172</b>					
143																		
144	Public Employees Retirement Assoc. (PERA) Aid	<b>27,984</b>	<b>13,860</b>	<b>0</b>	<b>13,860</b>	<b>-</b>	13,919	13,860	0	<b>13,860</b>	0	0	<b>0</b>					
145	PERA Aid to local governments - extend sunset date								<u>13,800</u>	<b>13,800</b>	<u>13,740</u>	<u>13,690</u>	<b>27,430</b>					
146	Subtotal PERA Aid						13,919	13,860	13,800	<b>27,660</b>	13,740	13,690	<b>27,430</b>					
147	Fire/EMS Volunteer Retention Stipend Aid	<b>1,558</b>	-	-	-	-	0	0	0	-	0	0	-					
148	<b>Subtotal Local Pension Aids changes + base</b>	<b>286,757</b>	<b>289,298</b>	<b>294,628</b>	<b>289,298</b>	<b>294,628</b>	144,932	149,279	153,819	<b>303,098</b>	158,559	163,499	<b>322,058</b>					
149																		
150	<b>Other Aids and One-Time Appropriations, and Transfers</b>																	
151	Disaster Credit -School	<b>70</b>	<b>23</b>	<b>50</b>	<b>23</b>	<b>50</b>	7	0	23	<b>23</b>	25	25	<b>50</b>					
152	Disaster Credit- Non-School	<b>217</b>	<b>100</b>	<b>200</b>	<b>100</b>	<b>200</b>	5	0	100	<b>100</b>	100	100	<b>200</b>					
153	<b>Disaster Credit - base</b>	<b>287</b>	<b>123</b>	<b>250</b>	<b>123</b>	<b>250</b>	12	0	123	<b>123</b>	125	125	<b>250</b>					
154																		
155	SS2 Flood Local Option Abatement reimb (non school)	<b>3</b>	<b>38</b>	<b>40</b>	<b>38</b>	<b>40</b>	0	18	20	<b>38</b>	20	20	<b>40</b>					
156	SS2 Flood Local Option Abatement reimb (school)	<b>0</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	0	80	80	<b>160</b>	80	80	<b>160</b>					
157	<b>Local Option Disaster Abatement Reimbursement - base</b>	<b>3</b>	<b>198</b>	<b>200</b>	<b>198</b>	<b>200</b>	0	98	100	<b>198</b>	100	100	<b>200</b>					
158																		
159	Border City Reimbursement	<b>214</b>	<b>206</b>	<b>200</b>	<b>206</b>	<b>200</b>	111	106	100	<b>206</b>	100	100	<b>200</b>					

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GENERAL FUND February 2019 Forecast + HF 2125 - DE1 Changes

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	Feb 2019 Fcst			GOV - March 2019		FY2019	HF 2125 - DE1					
		FY2018-19	FY2020-21	FY2022-23	FY2020-21	FY2022-23		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
160	Performance Measuremt Reimbursement	880	854	863	854	863	423	426	428	854	430	433	863
161	City of Minneapolis Library debt service	8,240	8,240	8,240	8,240	8,240	4,120	4,120	4,120	8,240	4,120	4,120	8,240
162	Bloomington Infrastructure Projects	9,562	-	-	-	-	4,704	0	0	-	0	0	-
163	Greater MN Intern, DOR transf to OHE	20	-	-	-	-	0	0	0	-	0	0	-
164	MMB Hold Harmless Transfer to Legacy Fund	2,776	-	-	-	-	1,231	0	0	-	0	0	-
165	Wadena County Aid (2 years only)	1,200					600						
166													
167	Melrose Fire Remediation grant						644	0	0	-	0	0	-
168	Mazeppa Fire Remediation grant							5	0	5	0	0	-
169	Austin Fire Aid forgiveness						129	0	0	-	0	0	-
170													
171	Taxpayer Assistance Grants							400	400	800	400	400	800
172	Web-based Taxpayer Receipt (MMB admin)							0	100	100	47	47	94
173													
174	<b>DOR Administration</b>												
175	<i>MN Response to 2017 Federal Tax Act</i>				6,070	2,900				-			-
176	<i>Solid Waste Management Tax rate increase (DOR)</i>												
177	<b>Subtotal: DOR Administration base + chg items</b>				-	-		0	0	-	0	0	-
178	<b>Other Administration</b>												
179	<i>Solid Waste Management Tax rate increase (BSWR)</i>												
180													
181	<b>Subtotal: Other Administration chg items</b>				6,070	2,900		0	0	-	0	0	-
182	<b>Subtotal - All Other Aids changes + base</b>	20,386	9,621	9,753	15,691	12,653	10,743	5,155	5,371	10,526	5,322	5,325	10,647
183	<b>TOTAL Property Tax Aids and Credits, GF Revenues + Spending Changes</b>	\$3,657,525	\$3,739,738	\$3,943,936	\$3,792,684	\$4,042,280	\$1,934,618	\$1,822,402	\$2,071,467	\$3,893,869	\$2,116,961	\$2,158,111	\$4,275,072
184	Senior Loan Activity - base	(\$297)	(\$158)	(\$158)	(\$158)	(\$158)	(\$276)	(\$79)	(\$79)	(\$158)	(\$79)	(\$79)	(\$158)
185													
186	<b>TOTAL Property Tax Aids and Credits, GF Revenues + Spending Changes + Loan base</b>	\$3,657,822	\$3,739,896	\$3,944,094	\$3,792,526	\$4,042,122	\$1,934,894	\$1,822,481	\$2,071,546	\$3,894,027	\$2,117,040	\$2,158,190	\$4,275,230
	<b>TOTAL General Fund - Property Tax Aids and Credits</b>												
	<b>HF 2125 -DE1 Changes only</b>				83,119	158,898	773	5,805	148,326	154,131	161,343	169,793	331,136

<sup>1</sup> Additional general fund property tax refund impacts (Homestead Credit State Refund and Renters Property Tax Refund) can be found on page 3, lines 78-82, attributable to income tax interactions with federal TCJA conformity

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APPENDIX A: TAX CHANGE ITEMS WITHOUT STATE FUNDS IMPACTS

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

Line	General Fund Expenditures	HF 2125 - DE1								
		FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
189	<b>Property tax changes (no state fund impact)</b>									
190	DOR Policy/Technical bill - modified	-	-	-	-	-	-	-	-	-
191	<b>Property tax changes - Local Option Sales/Lodging/Food &amp; Beverage Taxes (no state fund impact)</b>									
192	International Falls; new 1.0% local sales/use tax - Up to \$30 million in uses over 30 y	-	-	-	-	-	-	-	-	-
193	Duluth; additional 0.5% local sales/use tax - Up to \$40 million in uses over 25 y	-	-	-	-	-	-	-	-	-
194	Avon; new 0.5% local sales/use tax - Up to \$1.5 million over 25 y	-	-	-	-	-	-	-	-	-
195	Cloquet; local sales and use tax authority 2011 modified to reallocate \$5.8 million for other existing uses	-	-	-	-	-	-	-	-	-
196	Perham; new 0.5% local sales/use tax - Up to \$5.2 million in uses over 20 y	-	-	-	-	-	-	-	-	-
197	Sauk Center; new 0.5% local sale/use tax and \$20 motor vehicle excise tax - Up to \$10 million in uses over 25 y	-	-	-	-	-	-	-	-	-
198	Minneapolis local special taxes limitation removed, 3% cap on lodging remains. Effect 6.30.19	-	-	-	-	-	-	-	-	-
199	Virginia; Up to 1% local sales use tax - Up to \$30 million in uses over 20 y	-	-	-	-	-	-	-	-	-
200	Elk River; new 0.5% local sales/use tax - Up to \$35 million in uses over 25 y	-	-	-	-	-	-	-	-	-
201	Plymouth; new local lodging tax to 3% (uses modified, 5 y or 12.31.2025)	-	-	-	-	-	-	-	-	-
202	La Crescent; to impose additional 2% lodging tax	-	-	-	-	-	-	-	-	-
203	Excelsior; new 0.5% local sales/use tax - Up to \$7 million in uses over 25 y, plus add referendum	-	-	-	-	-	-	-	-	-
204	North Mankato; new 1.0% local food/beverage tax	-	-	-	-	-	-	-	-	-
205	St. Paul local lodging tax rate increased from 3% to 4%	-	-	-	-	-	-	-	-	-
206	Detroit Lakes; new 0.5% local sales/use tax - Up to \$6.7 million in uses over 10 y	-	-	-	-	-	-	-	-	-
207	Lake County; up to 4% lodging tax countywide includ Two Harbors lodging tax ( modified)	-	-	-	-	-	-	-	-	-
208	Willmar; new 0.5% local sale/use tax and \$20 motor vehicle excise tax - Up to \$30 million in uses over 13 y	-	-	-	-	-	-	-	-	-
209	Two Harbors; add'l 0.5% local sales/use tax - Up to \$30 million in uses over 25 y	-	-	-	-	-	-	-	-	-
210	Cambridge; new 0.5% local sales/use tax - Up to \$22 million in uses over 23 y	-	-	-	-	-	-	-	-	-
211	Worthington; new 0.5% local sales/use tax and \$20 motor vehicle excise tax - Up to \$25 million in uses over 15 y	-	-	-	-	-	-	-	-	-
212	Glenwood; new 0.5% local sales/use tax - Up to \$2.8 million in uses over 20 y	-	-	-	-	-	-	-	-	-
213	Blue Earth; new 0.5% local sale/use tax - Up to \$5 million in uses over 25 y	-	-	-	-	-	-	-	-	-
214	Local sales and use taxes imposition requirements mod'fd	-	-	-	-	-	-	-	-	-
215										
216	<b>Property tax changes for Tax Increment Financing (TIF)</b>									
217	Duluth TIF district authority /uses modified for downtown redev	-	-	-	-	-	-	-	-	-
218	Champlin Mississippi Crossing TIF authority/uses modified	-	-	-	-	-	-	-	-	-
219	Bloomington Central Station TIP modified 15 y to 25 y	-	-	-	-	-	-	-	-	-
220	Burnsville TIF district authority (Burnsville Center Mall redev)	-	-	-	-	-	-	-	-	-
221	Minneapolis special tax use modif'd (Upper Harbor Terminal TIF)	-	-	-	-	-	-	-	-	-
222	Southeast Edina Redevelopment Project; special TIF authority extended to 12.31.2021, chg pooling	-	-	-	-	-	-	-	-	-
223	Roseville; extend time/use increment for environmental remediation	-	-	-	-	-	-	-	-	-
224										
225	<b>Public Finance</b>									
226	State ag society outstndng debt allowance max incrs'd	-	-	-	-	-	-	-	-	-
227	Public Finance bill - Drainage lien principal interest rate, county transpnt sales/use tax clarify, limit prohibition Met Council debt for light rail impvmts, town authority for cap impvmt bond, etc	-	-	-	-	-	-	-	-	-
228	<b>Miscellaneous</b>									
229	Department of Revenue Policy/Technical Bill - with modifications	-	-	-	-	-	-	-	-	-
230	DOR admin - Annual Report on Rents Paid; Studies on State Assessed Property, 4d Affordable Housing -TBD	-	-	-	-	-	-	-	-	-
231										

# 2019 LEGISLATIVE SESSION - TAX REVENUE CHANGE ITEMS

## NON-GENERAL FUND

\$\$\$ in thousands | Negative change indicates revenue decrease

Line	Non General Fund Tax Revenues	GOV - March 2019			HF2125 - DE1						
		FY2018-19	FY2020-21	FY2022-23	FY2018-19	FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
1	<b>Total - Tax Changes, Non-General Fund (HF 2125)</b>	-	(1,924)	(800)	-	10,128	12,412	22,540	13,252	13,894	27,146
2	<b>Legacy Funds</b>										
3				-							
4	HF2125: Modify Exemption for Data Center Software		1,200	2,900		200	1,000	1,200	1,300	1,600	2,900
5	HF2125: Modify Marketplace Provider Collection Requirements		50	60				-			(negli.)
6	HF2125: Modify Exemption Requirements, Construction Materials, Local Governments & Non Profits		(3,300)	(3,900)							
7	HF2125 modified: Marketplace Provider Collection Requirements, Remote Seller Threshold Change					10	20	30	20	20	40
8											
9	HF435: Amended: Refund, Construction, Materials Purchases, Duluth School Property Redevelopment					(10)	(40)	(50)			
10	HF333: Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility		-	-			(50)	(50)			-
11	HF279: Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station		-	-		(20)		(20)			-
12	HF1478: Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility		-	-		(10)		(10)			-
13	HF1563: Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station		-	-			(10)	(10)			-
14	HF1442: Refund, Construction, Materials Purchases, I.S.D. 414 - School Building		-	-		(10)		(10)			-
15	HF2472: Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center		-	-		(10)	(10)	(20)			-
16	HF1356: Refund, Construction, Materials Purchases, City of Monticello - Fire Station		-	-		(10)		(10)			-
17	HF215: Refund, Construction, Materials Purchases, City of Melrose - Property Replacement		-	-		(5)	(5)	(10)	(Negli.)	-	(Negli.)
18	HF695: Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement		-	-		-	(Negli.)	(Negli.)			-
19	HF1813: Refund, Construction, Materials Purchases, Dakota Co. Law Enforcement Ctr.		-	-		(10)	(Negli.)	(10)			-
20	HF294: Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling		-	-		(20)	(20)	(40)	(20)	(20)	(40)
21	HF1491: Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid Trails		-	-		(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
22	HF468: Exemption, Sales and Purchases, Lake of Woods Arena		-	-		(10)	(Negli.)	(10)	(Negli.)	(Negli.)	(Negli.)
23	HF157: Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations		-	-		(50)	(50)	(100)	(50)	(60)	(110)
24	HF709: Exemption, Sales by County Agricultural Societies		-	-		(60)	(90)	(150)	(90)	(90)	(180)
25	HF335: Exemption, Sales to Conservation Clubs		-	-		(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
26	HF43: Exemption, Sales to Non Profit Ice Arena		-	-		(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
27	HF413: Exemption, Sales of Herbicides - Aquatic Invasive Species		-	-		(10)	(10)	(20)	(10)	(10)	(20)
28	HF961/HF2658 Modified: Exemption, Purchase of Tangible Personal Property - Film Production		-	-		(20)	(20)	(40)			-
29	HF351: Exemption, Purchases - Firefighting and Ambulance Equipment		-	-		(10)	(10)	(20)	(10)	(10)	(20)
30			-	-				-			-
31	HF1083: Exemption, Admissions - Non Profit Agricultural Society Organizations		-	-		(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	-
32	HF382: Exemption, Sunset Repeal, Admissions - State High School League		-	-		-	-	-	-	-	-
33	Interaction: Tobacco Products Definition					Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
34	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)		Negli.	20		Negli.	Negli.	Negli.	10	10	20
35	Interaction: Rate Change, Premium Cigars (Sales Tax)		(40)	(40)							
40											
41	<b>LEGACY FUNDS - Subtotal</b>	-	(2,090)	(960)	-	(55)	705	650	1,150	1,440	2,590

## 2019 LEGISLATIVE SESSION - TAX REVENUE CHANGE ITEMS

NON-GENERAL FUND

\$\$\$ in thousands | Negative change indicates revenue decrease

Line	Non General Fund Tax Revenues	GOV - March 2019			HF2125 - DE1						
		FY2018-19	FY2020-21	FY2022-23	FY2018-19	FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
42	<b>SPECIAL REVENUE FUND</b>										
43	HF 2764-Solid Waste Management, Rate Increases - Soil and Water Account					3,000	3,400	6,400	3,500	3,600	7,100
44	HF2125-DEED, Angel Tax Credit (Revenue from Application Fees/ Report Filings)		736	254		368	368	736	127	127	254
45	HF2125-DEED, Angel Tax Credit Administration		(570)	(94)		(285)	(285)	(570)	(47)	(47)	(94)
46	<b>SPECIAL REVENUE FUND - Subtotal</b>		<b>166</b>	<b>160</b>		<b>3,083</b>	<b>3,483</b>	<b>6,566</b>	<b>3,580</b>	<b>3,680</b>	<b>7,260</b>
47	<b>ENVIRONMENTAL FUND</b>										
48	HF 2763-Solid Waste Management, Rate Increases - Soil and Water Account		-	-		7,100	7,800	14,900	8,100	8,300	16,400
49	<b>ENVIRONMENTAL FUND - Subtotal</b>		<b>-</b>	<b>-</b>		<b>7,100</b>	<b>7,800</b>	<b>14,900</b>	<b>8,100</b>	<b>8,300</b>	<b>16,400</b>
50	<b>TACONITE MUNICIPAL AID ACCOUNT</b>										
51	Taconite Municipal Aid distribution (100% max guarantee), allocation indexed					-	(424)	(424)	(422)	(474)	(896)
52	Distribution to Municipalities					-	424	424	422	474	896
53	<b>TACONITE MUNICIPAL AID ACCOUNT - Subtotal</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
54	<b>DOUGLAS JOHNSON ECONOMIC PROTECTION FUND</b>										
55	Taconite Municipal Aid distribution (100% max guarantee), allocation indexed					-	192	192	170	175	345
56	<b>DOUGLAS JOHNSON ECONOMIC PROTECTION FUND - Subtotal</b>					<b>-</b>	<b>192</b>	<b>192</b>	<b>170</b>	<b>175</b>	<b>345</b>
57	<b>TACONITE ENVIRONMENTAL PROTECTION FUND</b>										
58	Taconite Municipal Aid distribution (100% max guarantee), allocation indexed					-	232	232	252	299	551
59	<b>TACONITE ENVIRONMENTAL PROTECTION FUND - Subtotal</b>					<b>-</b>	<b>232</b>	<b>232</b>	<b>252</b>	<b>299</b>	<b>551</b>
60	<b>HIGHWAY USER TAX DISTRIBUTION FUND</b>										
61	HF 1851-Repeals Distributor License Requirement					-	-	-	-	-	-
62	<b>HIGHWAY USER TAX DISTRIBUTION FUND - Subtotal</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPENDIX: PROPERTY TAX/AIDS & CREDITS EXPENDITURES - INTERACTION WITH TAX POLICY**

GENERAL FUND Change Items only

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

Line	ITEM	GOV - March 2019			HF 2125 - DE1						
		FY 2018-19	FY 2020-21	FY 2022-23	FY 18-19	FY 2020	FY 2021	FY 20-21	FY 2022	FY 2023	FY 22-23
1	<b>INDIVIDUAL INCOME TAX INTERACTIONS</b>										
2	Transportation Funding Package (HF 2403 - Gov's Transportation Bill)		(4,500)	(9,900)				-			-
3	Regional Transit Bond Authority (HF 2403 - Gov's Transportation Bill)		(30)	(730)				-			-
4	Transportation Funding Package (HF 1555 - House Transportation Bill)					-	(3,380)	(3,380)	(3,700)	(3,930)	(7,630)
5	Regional Transit Bond Authority (HF 1555 - House Transportation Bill)					-	(30)	(30)	(280)	(450)	(730)
6											
7	School Safety Levy (HF 2207 - Gov's Education Bill)		(140)	(320)				-			-
8	House E-12 Education Finance (HF 2400)					-	260	260	260	260	520
9											
10	Local Government Aid Changes (Gov's Tax Bill- HF2125)		400	800							
11	County Program Aid Changes (Gov's Tax Bill- HF2125)		400	800							
12	Local Government Aid Changes (House Tax Bill- HF2125-DE1)					-	160	160	160	160	320
13	County Program Aid Changes (House Tax Bill-HF2125-DE1)					-	160	160	160	160	320
14											
15	Modify Exemption Requirements, Construction Materials, Local Governments & Non Profits		270	390				-			-
16	State General Levy, Reinstatement of Indexing		(70)	(400)	-			-			-
17	State General Levy, Freeze C/I rate @ Pay 2019 level (42.416%)					-	(30)	(30)	(70)	(100)	(170)
18											
19	Soil & Water Conservation District (HF 1284)		(520)	(1,150)				-			-
20	Riparian Buffer Tax Credit		550	1,100	-			-			-
21	School Building Bond Agricultural Credit					-	380	380	350	310	660
22	PERA Aid to Local Governments- extend sunset					-	70	70	70	70	140
23	Cloquet Fire and Ambulance					-	-	-	(negligible)	(negligible)	(negligible)
24											
25	<b>Subtotal - Individual Income Tax</b>		<b>(3,640)</b>	<b>(9,410)</b>	-	-	<b>(2,410)</b>	<b>(2,410)</b>	<b>(3,050)</b>	<b>(3,520)</b>	<b>(6,570)</b>
26											
27	<b>CORPORATE TAX INTERACTIONS</b>										
28	Regional Transit Bond Authority (HF 2403 - Gov's Transportation Bill)		(10)	(310)				-			-
29	Regional Transit Bond Authority (HF 1555 - House Transportation Bill)						(10)	(10)	(120)	(190)	(310)
30											
31	School Safety Levy (HF 2207)		(60)	(140)				-			-
32	House E-12 Education Finance (HF 2400)					-	290	290	290	290	580
33											
34	Local Government Aid Changes (Gov's Tax Bill - HF 2125)		180	360							
35	County Program Aid Changes (Gov's Tax Bill - HF 2125)		170	340							
36	Local Government Aid Changes (House Tax Bill- HF2125-DE1)						180	180	180	180	360
37	County Program Aid Changes (House Tax Bill-HF2125-DE1)						180	180	180	180	360
38											
39	Modify Exemption Requirements, Construction Materials, Local Governments & Non Profits		120	170				-			-
40	State General Levy, Reinstatement of Indexing		(670)	(3,570)				-			-
41	State General Levy, Freeze C/I rate @ Pay 2019 level (42.416%)						(660)	(660)	(1,530)	(2,320)	(3,850)
42											
43	Soil & Water Conservation District (HF 1284)		(220)	(490)				-			-
44	School Building Bond Agricultural Credit					-	(100)	(100)	(200)	(310)	(510)
45	PERA Aid to Local Governments						80	80	80	80	160
46	Cloquet Fire and Ambulance						-	-	-	-	-
47											
48	<b>Subtotal - Corporate Tax</b>	-	<b>(490)</b>	<b>(3,640)</b>	-	-	<b>(40)</b>	<b>(40)</b>	<b>(1,120)</b>	<b>(2,090)</b>	<b>(3,210)</b>