

**2015 Minnesota House of Representatives - HF 848 First Engrossment, with the Author's Amendment (10 AM) REV****All Numbers in Thousands**

<b>Fiscal Summary</b>	<b>FY2015</b>	<b>HF 848 - 1E</b>			<b>HF 848 - 1E</b>		
		<b>FY2016</b>	<b>FY2017</b>	<b>FY2016-17</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2018-19</b>
<b>Forecasted Taxes, Aids and Credits Base</b>		1,671,047	1,690,294	<b>3,361,341</b>	1,715,046	1,736,424	<b>3,451,470</b>
Total General Fund Revenue Changes	0	931,895	1,483,969	<b>2,415,864</b>	1,542,119	1,829,524	<b>3,371,643</b>
Total General Fund Expenditure Changes - FY 2015 only	18,750	-	-	<b>18,750</b>			
Total General Fund Expenditure Changes		(36,201)	(111,588)	<b>(147,789)</b>	(101,264)	(102,394)	<b>(203,658)</b>
Total General Fund Changes (Revenues + Expenditures)	<u>18,750</u>	<u>895,694</u>	<u>1,372,381</u>	<b><u>2,286,825</u></b>	<u>1,440,855</u>	<u>1,727,130</u>	<b><u>3,167,985</u></b>
Total Proposed Spending: Taxes, Aids & Credit	18,750	2,566,741	3,062,675	<b>5,648,166</b>	3,155,901	3,463,554	<b>6,619,455</b>
Target				<b><u>5,653,920</u></b>			
Variance				<b>5,754</b>			
<b>Transfers</b>							
Transfer Out of General Fund		(100,000)		<b>(100,000)</b>			
Transfer Into the Budget Reserve		100,000		<b>100,000</b>			





2015 Minnesota House of Representatives - HF 848-1E, Omnibus Tax Bill with the Author's Amendment (10 AM)										
General Fund Tax Revenues										
All Numbers in Thousands										
<i>Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.</i>										
Line	House File			Effective Date	HF 848 -1E			HF 848 -1E		
	#	Author			FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
70										
71			<b>2015 Session Change Items:</b>		-		-			-
74	215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015	(150,000)	(231,200)	<b>(381,200)</b>	(240,900)	(252,400)	<b>(493,300)</b>
75	441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(19,300)	(20,100)	<b>(39,400)</b>
76	441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(27,300)	(28,500)	<b>(55,800)</b>
77	710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015	-	(32,000)	<b>(32,000)</b>	(32,000)	(32,000)	<b>(64,000)</b>
78	848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE	4,000	4,200	<b>8,200</b>	4,200	4,200	<b>8,400</b>
79			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward		3,700	-	<b>3,700</b>	-	-	-
80			Subtotal - Sales Taxes for Transportation		(142,300)	(259,000)	<b>(401,300)</b>	(315,300)	(328,800)	<b>(644,100)</b>
81										
82	531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2015	(15,300)	(15,900)	<b>(31,200)</b>	(16,600)	(17,300)	<b>(33,900)</b>
83	69	Davids	Vendor Allowance	7/1/2016	-	(10,300)	<b>(10,300)</b>	(10,900)	(11,300)	<b>(22,200)</b>
84	2017	McDonald	Repeal Tax on Digital Products	7/1/2015	(9,500)	(11,000)	<b>(20,500)</b>	(11,700)	(12,500)	<b>(24,200)</b>
85	1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015	(4,800)	(5,500)	<b>(10,300)</b>	(5,900)	(6,100)	<b>(12,000)</b>
86	1994-DE1	Carlson	Exempts Purchases by 501C3 Organizations	7/1/2015	(3,200)	(3,600)	<b>(6,800)</b>	(3,700)	(3,800)	<b>(7,500)</b>
87	764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	7/1/2015	(800)	(900)	<b>(1,700)</b>	(1,000)	(1,100)	<b>(2,100)</b>
88	1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2015	(1,700)	(1,800)	<b>(3,500)</b>	(1,800)	(1,900)	<b>(3,700)</b>
89	1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015	(750)	(800)	<b>(1,550)</b>	(850)	(850)	<b>(1,700)</b>
90	412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015	(290)	(300)	<b>(590)</b>	(300)	(310)	<b>(610)</b>
91	132-DE1	Rosenthal	Exempt Bullion Coins	7/1/2015	(500)	(560)	<b>(1,060)</b>	(570)	(590)	<b>(1,160)</b>
92	496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015	(500)	(520)	<b>(1,020)</b>	(540)	(560)	<b>(1,100)</b>
93	89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2015	(340)	(340)	<b>(680)</b>	(350)	(360)	<b>(710)</b>
94	550	Baker	Exempts Purchases of Certain Propane Tanks (Note: FY 2015 revenue impact allocated to FY 2016)	DFE	(260)	(240)	<b>(500)</b>	(140)	-	<b>(140)</b>
95	1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015	(140)	(140)	<b>(280)</b>	(150)	(160)	<b>(310)</b>
96	2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015	(250)	(275)	<b>(525)</b>	(275)	(275)	<b>(550)</b>
97	874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora (Note: Negligible Revenue Impact in FY 2015)	1/1/2015	(90)	(90)	<b>(180)</b>			-
98	2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2015	(14)	(14)	<b>(28)</b>	(14)	(14)	<b>(28)</b>
99	532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015	(2)	(2)	<b>(4)</b>	(2)	(2)	<b>(4)</b>
100	1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2015	-	-	-	-	-	-
101	700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2015	60	80	<b>140</b>	80	180	<b>260</b>

**2015 Minnesota House of Representatives - HF 848-1E, Omnibus Tax Bill with the Author's Amendment (10 AM)**

**General Fund Tax Revenues**

**All Numbers in Thousands**

*Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	House File		Effective Date	HF 848 -1E			HF 848 -1E			
	#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
102	2182	Davids	TY 2015	(200)	(330)	(530)	(360)	(400)	(760)	
103	984	Drazkowski		(2,774)	(3,090)	(5,864)	-	-	-	
104				-						
105				<b>Subtotal - Sales Taxes (Current Law + 2015 Change Items)</b>	5,136,457	5,284,977	<b>10,421,434</b>	5,469,492	5,671,680	<b>11,141,172</b>
106				Subtotal - Current Law	5,320,107	5,599,598	<b>10,919,705</b>	5,839,863	6,057,821	<b>11,897,684</b>
107				Subtotal - 2015 Change Items (including Sales Tax for Transportation)	(183,650)	(314,621)	<b>(498,271)</b>	(370,371)	(386,141)	<b>(756,512)</b>
108										
109				<b>Estate Tax</b>						
110				Current Law Receipts	159,700	158,500	<b>318,200</b>	158,400	156,800	<b>315,200</b>
111				Current Law Refunds	(7,200)	(7,300)	<b>(14,500)</b>	(7,300)	(7,200)	<b>(14,500)</b>
112										
113				<b>2015 Session Change Items:</b>						
115	958-A1	Erhardt		Modifications to Exclusion (Phased-in), Rates and Subtraction	(19,500)	(41,000)	<b>(60,500)</b>	(57,000)	(66,000)	<b>(123,000)</b>
116										
117						-			-	
118			<b>Subtotal - Estate Taxes (Current Law + 2015 Change Items)</b>	133,000	110,200	<b>243,200</b>	94,100	83,600	<b>177,700</b>	
119			Subtotal - Current Law	152,500	151,200	<b>303,700</b>	151,100	149,600	<b>300,700</b>	
120			Subtotal - 2015 Change Items	(19,500)	(41,000)	<b>(60,500)</b>	(57,000)	(66,000)	<b>(123,000)</b>	
121										
122			<b>Statewide Property Tax</b>							
123			Current law receipts	841,883	856,696	<b>1,698,579</b>	874,881	900,187	<b>1,775,068</b>	
124										
125			<b>2015 Session Change Items:</b>							
127	984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Pay 2016	(137,500)	(315,800)	<b>(453,300)</b>	(438,900)	(566,800)	<b>(1,005,700)</b>	
128	135	Peppin		(345)	(628)	<b>(973)</b>	(628)	(628)	<b>(1,256)</b>	
129	1831	Green		(90)	(130)	<b>(220)</b>	(110)	(80)	<b>(190)</b>	
130				-						
131				<b>Subtotal - Property Tax (Current Law + 2015 Change Items)</b>	703,948	540,138	<b>1,244,086</b>	435,243	332,679	<b>767,922</b>
132			Subtotal - Current Law	841,883	856,696	<b>1,698,579</b>	874,881	900,187	<b>1,775,068</b>	
133			Subtotal - 2015 Change Items	(137,935)	(316,558)	<b>(454,493)</b>	(439,638)	(567,508)	<b>(1,007,146)</b>	
134										
135			<b>Cigarette &amp; Tobacco Products Tax</b>							
136			Current Law Receipts	607,160	611,100	<b>1,218,260</b>	614,940	618,480	<b>1,233,420</b>	
137			Current Law Refunds	(10,050)	(10,150)	<b>(20,200)</b>	(10,250)	(10,350)	<b>(20,600)</b>	



**2015 Minnesota House of Representatives - HF 848-1E, Omnibus Tax Bill with the Author's Amendment (10 AM)****General Fund Tax Revenues****All Numbers in Thousands***Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	House File		Effective Date	HF 848 -1E			HF 848 -1E		
	#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
172				<b><u>Insurance Gross Earning &amp; Fire Marshall Tax</u></b>					
173				386,418	400,717	<b>787,135</b>	411,221	420,360	<b>831,581</b>
174				(2,500)	(2,500)	<b>(5,000)</b>	(2,500)	(2,500)	<b>(5,000)</b>
175									
176				<b><i>2015 Change Items</i></b>					
177	438	Kresha	TY 2016	-	-	-	-	-	-
178									
179				<b>Subtotal - Insurance Gross Earning &amp; Fire Marshall Tax</b>					
				383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>
180				Subtotal - Current Law					
				383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>
181				Subtotal - 2015 Change Items					
				-	-	-	-	-	-
182									
183				<b><u>Taconite Occupation Tax</u></b>					
184				17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
185									
186				<b><i>2015 Change Items</i></b>					
187	416	Anzelc	FY 2016	-	-	-	-	-	-
188									
189				<b>Subtotal - Taconite Occupation Tax</b>					
				17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
190				Subtotal - Current Law					
				17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
191				Subtotal - 2015 Change Items					
				-	-	-	-	-	-
192									
193				<b><u>Other Net Tax Revenue</u></b>					
194				Current Law Receipts:					
195									
196				103,461	108,367	<b>669,422</b>	111,587	117,210	<b>228,797</b>
197				105,312	112,028	<b>697,080</b>	116,264	123,606	<b>239,870</b>
198				5	5	<b>30</b>	5	5	<b>10</b>
199				50	50	<b>300</b>	50	50	<b>100</b>
200				258,334	255,830	<b>1,537,484</b>	255,830	255,830	<b>511,660</b>
201				650	650	<b>3,900</b>	650	650	<b>1,300</b>
202				(6,355)	(6,355)	<b>(38,930)</b>	(6,555)	(6,555)	<b>(13,110)</b>
203				<b>Subtotal - Other</b>					
				461,457	470,575	<b>932,032</b>	477,831	490,796	<b>968,627</b>
204									

2015 Minnesota House of Representatives - HF 848-1E, Omnibus Tax Bill with the Author's Amendment (10 AM)										
General Fund Tax Revenues										
All Numbers in Thousands										
<i>Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.</i>										
Line	House File		Effective Date	HF 848 -1E			HF 848 -1E			
	#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
205			<b>Miscellaneous - 2015 Revenue Modifications</b>							
206						-			-	
207		Barrett	Border Cities, Taylor Falls		(100)	-	(100)	-	-	
208	894	Kiel	Border City Allocation Made Permanent		(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)
209	1775	Dauids	Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes		-	-	-	-	-	-
210							-		-	
211			<b>Subtotal - Miscellaneous</b>		(1,100)	(1,000)	(2,100)	(1,000)	(1,000)	(2,000)
212										
213			<b>Total - Tax GF Revenues (Current Law + 2015 Change Items)</b>		19,005,898	19,350,571	<b>38,356,469</b>	20,297,694	21,015,541	<b>41,313,235</b>
214			<b>Total - Tax GF Revenues - Current Law</b>		19,937,793	20,834,540	<b>40,772,333</b>	21,839,813	22,845,065	<b>44,684,878</b>
215			<b>Total - 2015 Change Items</b>		(931,895)	(1,483,969)	<b>(2,415,864)</b>	(1,542,119)	(1,829,524)	<b>(3,371,643)</b>
*HF 2019 includes an amnesty provision that may result in a revenue loss in FY 2015 but disclosure rules prevent the release of an estimate										

General Fund - Property Tax Refunds, Aids & Credits Changes

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	FY 2015	FY 2016	HF 848-1E FY 2017	FY 2016-17	FY 2018	HF 848-1E FY 2019	FY 2018-19
<b>Property tax refund changes</b>											
	<b>GOV</b>	<b>Homeowner Property Tax Funds -</b>									
		Modernize Railroad Property Tax	(2,400)	(4,800)							
		Home Office deduction Calc	(420)	(750)							
HF 844	Loon	Omnibus Education Finance				0	(300)	(300)	(30)	(30)	(60)
		<b>Subtotal Homeowner PTR changes</b>	(\$2,820)	(\$5,550)		0	(300)	(300)	(30)	(30)	(60)
HF 538 modified	Drazkowski	Repeal Political Contribution Refund				(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)
<b>Property tax aid &amp; credits changes</b>											
	<b>GOV</b>	<b>Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov</b>	\$230	\$780							
HF 2034 modified	Quam	Modify LGA - Limit 1st class cities to 112.5% average per capita aid for all other cities				0	(84,650)	(84,650)	(84,650)	(84,650)	(169,300)
		Property tax refund interactions				0	1,960	1,960	1,960	1,960	3,920
		CY 2015 Early LGA payment - FY 2015			18,750	0					
		CY 2015 Early LGA payment - FY 2016				(18,750)					
HF 1794	Fabian	Oslo 2013 city aid penalty forgiven/appropriation				37	0	37	0	0	0
HF 890 modified	Schomacker	LGA penalty forgiveness 2014 for Dundee, Jeffers, Woodstock with state auditor audits				0	0	0	0	0	0
		Subtotal - Modify LGA 1st class cities			18,750	(18,713)	(82,690)	(101,403)	(82,690)	(82,690)	(165,380)
Div Rpt		Eliminate transfer from General Fund to MSFA FY 2016-17 only				(2,774)	(3,090)	(5,864)	0	0	0
Div Rpt		Reduce City of Mpls LGA appropriation FY 2017 only				0	(5,864)	(5,864)	0	0	0
		Subtotal - City of Mpls transfer and LGA reduction				(2,774)	(8,954)	(11,728)	0	0	0
HF 2016	Backer	CPA - Formula working group				0	0	0	0	0	0
		CPA -Repeal MMB/MDE Local Impact Note subsidy (LIN to Legislative Auditor)				(214)	(214)	(428)	(214)	(214)	(428)
		CPA - Repeal Public Defender Aid				0	(500)	(500)	(500)	(500)	(1,000)
		Property tax refund interactions				0	10	10	10	10	20
		Subtotal - CPA changes				(214)	(704)	(918)	(704)	(704)	(1,408)
Div Rpt	HF 570 modified	Repeal AIS Aid (DNR take over)				(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)
		Property tax refund interactions				0	260	260	260	260	520
		Subtotal - Repeal AIS aid				(10,000)	(9,740)	(19,740)	(9,740)	(9,740)	(19,480)
Div Rpt		Repeal Minneapolis Library Aid				0	(3,720)	(3,720)	(3,720)	(3,720)	(7,440)
		Property tax refund interactions				0	0	0	100	100	200

2015 Minnesota House of Representatives - HF 848 - 1E with the Author's Amendment (10AM)

As of 4/23/15

General Fund - Property Tax Refunds, Aids & Credits Changes

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	FY 2015	FY 2016	HF 848-1E FY 2017	FY 2016-17	FY 2018	HF 848-1E FY 2019	FY 2018-19
27		Subtotal - Repeal Minneapolis Library aid				0	(3,720)	(3,720)	(3,620)	(3,620)	(7,240)
28	HF 1707 Drazkowski	PILT payments reduced due to ENR/OH trust fund payments-effective July 1, 2016				0	0	0	0	(70)	(70)
29	HF 147 Dettmer	Property tax market value exclusion extended for surviving spouses of deceased service members and permanently disabled				0	0	0	0	(60)	(60)
30	HF 705 Howe	Congressionally chartered veterans organizations property provided reduced classification rate from 1.5% to 1.0%				0	20	20	20	20	40
31	<b>Property tax changes</b>										
32	HF 1944 Hertaus	Agri preserve allowed C/I operation modify, early termination for agr preserve				negligible	negligible	[negligible]	negligible	negligible	[negligible]
33	HF 287 Quam	Agricultural homestead classification for property allowed				0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
34	HF 1407 Hackbarth	Wine produced @ farm winery considered agriculture product for property tax classification				0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
35	HF 1649 Dill	Sustainable Forest Incentive - early withdrawl allowed				negligible	negligible	[negligible]	negligible	negligible	[negligible]
36	HF 873 Sudin	Carlton County authorize levy for recreational purposes - modified				0	negligible	[negligible]	negligible	negligible	[negligible]
37	HF 1671 Drazkowski	Reverse referendum allowed if taxes raised				unknown	unknown	[unknown]	unknown	unknown	[unknown]
38	HF 782 Runbeck	Reverse referendum approval of debt issuance provided				unknown	unknown	[unknown]	unknown	unknown	[unknown]
39	<b>GOV</b>	<b>DOR Administration -</b>									
40		Modernize RR Property Tax	280	112							
41		K-12 Expense Credit	700	800							
42		Working Family Credit	35	0							
43	HF 1825 Slocum	Automatic sales supression device use - criminal penalties				unknown	unknown	[unknown]	unknown	unknown	[unknown]
44	HF 419 Anderson	Study on County Administrative Impacts for Health-Related Costs				0	0	0	0	0	0
45		Subtotal - DOR Administration changes	1,015	912		0	0	0	0	0	0
46	<b>Total General Fund Changes,</b>										
47	<b>Property Tax Aids, Credits and Refunds</b>				18,750	(36,201)	(111,588)	(147,789)	(101,264)	(102,394)	(203,658)

General Fund - Property Tax Refunds, Aids & Credits Changes

All Numbers in Thousands

*Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.*

HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	FY 2015	FY 2016	HF 848-1E FY 2017	FY 2016-17	FY 2018	HF 848-1E FY 2019	FY 2018-19
<b>Property tax changes - no state fund impact</b>											
50											
51											
52											
53	HF 1950	Davids DMC - City fund use restrictions				0	0	0	0	0	0
54	HF 920	Drazkowski, Davids DMC - Modify computation of city local contribution				0	0	0	0	0	0
55	HF 682	Norton DMC - public infrastructure definition modified, local match clarified				0	0	0	0	0	0
56	HF 1830	Green Counties required to enter into joint operating agreements w towns/townships				0	0	0	0	0	0
57	HF 1362	Anzenc Town audit requirements				0	0	0	0	0	0
58	HF 1200	Johnson, B Property tax modify rules for mandatory appeals and equalization courses				0	0	0	0	0	0
59	HF 922	Drazkowski Local referenda related to spending required on 1st Tuesday after 1st Monday in November				0	0	0	0	0	0
60	HF 491	Heintzeman Property tax due dates and penalties modified				0	0	0	0	0	0
61	HF 457	Applebaum Proposed levy certification dates for certain special taxing districts changed from Sept 15 to Sept 30.				0	0	0	0	0	0
62	HF 625	Runbeck Tax forfeited lands-lower rate of interest for unpaid balance (same rates as confession of judgment)				0	0	0	0	0	0
63	HF 951	Lueck Assessor accreditation				0	0	0	0	0	0
64	HF 4	Kelly Omnibus Transportation - CTIB impacts				0	0	0	0	0	0
<b>Property tax changes for Local Option Taxes (no state fund impact)</b>											
65											
66	HF 1413	Johnson, C Mankato and N. Mankato - modified				0	0	0	0	0	0
67	HF 1254	Swedzinski Marshall				0	0	0	0	0	0
68	HF 587	Persell Walker - modified for water & sewer only				0	0	0	0	0	0
69	HF 421	Murphy, M Proctor authorize additional .05% local sales tax - modified				0	0	0	0	0	0
70	HF 176	Simonson Duluth city authority expanded for use of local sales tax proceeds on food, beverage, lodging				0	0	0	0	0	0
71	HF 534	Hamilton Windom local sales and use tax- modified				0	0	0	0	0	0
<b>Property tax changes for Tax Increment Financing</b>											
72											
73	HF 2002	Schoen Cottage Grove TIF - 5 yr rule extended				0	0	0	0	0	0
74	HF 1945	Hertaus Wayzata TIF - 5 yr rule extended				0	0	0	0	0	0
75	HF 1299	Masin Eagan TIF				0	0	0	0	0	0

General Fund - Property Tax Refunds, Aids & Credits Changes

All Numbers in Thousands

*Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.*

HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	FY 2015	FY 2016	HF 848-1E FY 2017	FY 2016-17	FY 2018	HF 848-1E FY 2019	FY 2018-19
76	HF 1123 Davids	TIF interloan requirements clarified				0	0	0	0	0	0
77	HF 609 Pinto	St Paul TIF extension to 12-31-20, one district only				0	0	0	0	0	0
78	HF 1933 Uglem	Coon Rapids TIF- modified				0	0	0	0	0	0
79	HF 684 Fabian	Tax increment financing district for Workforce Housing				0	0	0	0	0	0
80	HF 1565 Slocum	Richfield Redevelopment TIF - 10 yr extension				0	0	0	0	0	0
81	HF 2196 Simonson	Seaway Port Authority - modify TIF special provisions				0	0	0	0	0	0

2015 Minnesota House of Representatives - HF 848-1E with the Author's Amendment (10 AM)							As of	4/23/15
Non-General Fund Changes								
All Numbers in Thousands								
House File			HF 848 - 1E			HF 848 - 1E		
#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
		<b>Legacy Fund/Natural Resources &amp; Arts Fund</b>						
2019	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	(900)	(900)	(1,800)	(1,000)	(1,000)	(2,000)
69	Davids	Vendor Allowance	-	(600)	(600)	(600)	(700)	(1,300)
2017	McDonald	Repeal Tax on Digital Products	(500)	(600)	(1,100)	(700)	(700)	(1,400)
1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	(280)	(320)	(600)	(340)	(350)	(690)
994-DE	Carlson	Exempts Purchases by 501C3 Organizations	(200)	(200)	(400)	(200)	(200)	(400)
764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	(50)	(50)	(100)	(60)	(60)	(120)
11423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	(100)	(100)	(200)	(100)	(100)	(200)
1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	(50)	(50)	(100)	(50)	(50)	(100)
412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	(20)	(20)	(40)	(20)	(20)	(40)
132-DE1	Rosenthal	HF 132 Exempt Bullion Coins	(40)	(40)	(80)	(40)	(40)	(80)
496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	(30)	(30)	(60)	(30)	(30)	(60)
89	Davnie	HF 89 Expand Exemption for Textbook & Instructional Materials	(20)	(20)	(40)	(20)	(20)	(40)
550	Baker	HF 550 Exempts Purchases of Certain Propane Tanks (FY 15 impact allocated to FY16)	(Negl.)	(10)	(10)	(10)	(10)	(20)
1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	(10)	(10)	(20)	(10)	(10)	(20)
2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision			-			-
874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	(10)	(10)	(20)			-
2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	(1)	(1)	(2)	(1)	(1)	(2)
532	Petersburg	Exempts Admissions to the Agricultural Center	(1)	-	(1)	-	-	-
700	Davids	Repeal Excise Tax Rate Indexing (Interaction Impact)	(Negli.)	(Negli.)	(Negli.)	(10)	(10)	(20)
2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction)	(10)	(20)	(30)	(20)	(20)	(40)
					-			-
		<b>Subtotal - Legacy Fund/Natural Resources &amp; Arts Fund</b>	<b>(2,222)</b>	<b>(2,981)</b>	<b>(5,203)</b>	<b>(3,211)</b>	<b>(3,321)</b>	<b>(6,532)</b>

**2015 Minnesota House of Representatives - HF 848-1E with the Author's Amendment (10 AM)**

As of

4/23/15

**Non-General Fund Changes**

All Numbers in Thousands

House File			HF 848 - 1E			HF 848 - 1E		
#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
		<b><u>Environment &amp; Natural Resources Fund Trust Account</u></b>						
1707	Drazkowski	Distribution to Counties	-	-	-	(100)	(200)	(300)
		<b>Subtotal - Environment &amp; Natural Resources Fund</b>	-	-	-	(100)	(200)	(300)
		<b><u>Outdoor Heritage Fund Trust Account</u></b>						
1707	Drazkowski	Distribution to Counties	-	-	-	(900)	(1,900)	(2,800)
		<b>Subtotal - Outdoor Heritage Fund Trust Account</b>	-	-	-	(900)	(1,900)	(2,800)
		<b><u>Special Revenue Fund</u></b>						
1707	Drazkowski	State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
		<b>Subtotal - Special Revenue Fund</b>	-	-	-	-	-	-
		<b><u>Highway User Tax Distribution Fund (HUTDF)</u></b>						
182	Garofalo	Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)	(50)	(60)	(110)	(70)	(70)	(140)
		<b>Subtotal - HUTDF</b>	(50)	(60)	(110)	(70)	(70)	(140)
		<b><u>County State Aid Highway (CSAH)</u></b>						
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,850)	-	(1,850)	-	-	-
		Sales Tax on MV Lease Lease to the Transportation Stability Fund	-	(20,300)	(20,300)	(20,700)	(20,700)	(41,400)
		<b>Subtotal - CSAH</b>	(3,850)	(22,400)	(26,250)	(22,800)	(22,800)	(45,600)
		<b><u>Transit Assistance Fund</u></b>						
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,850)	-	(1,850)	-	-	-

2015 Minnesota House of Representatives - HF 848-1E with the Author's Amendment (10 AM)							As of	4/23/15	
Non-General Fund Changes									
All Numbers in Thousands									
House File		HF 848 - 1E			HF 848 - 1E				
#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
		Sales Tax on MV Lease Lease to the Transportation Stability Fund		(20,300)	(20,300)	(20,700)	(20,700)	(41,400)	
		<b>Subtotal - Transit Assistance Fund</b>	(3,850)	(22,400)	(26,250)	(22,800)	(22,800)	(45,600)	
		<b>Transportation Stability Fund (HF 4-2E, Article 3, Section 5)</b>							
215-A2	Howe	MV Auto Parts Tax Revenue	150,000	231,200	381,200	240,900	252,400	493,300	
441	Swedzinski	Deposit 6.5% Tax on Rental Cars	-	-	-	19,300	20,100	39,400	
441	Swedzinski	Deposit 9.2% Tax on Rental Cars	-	-	-	27,300	28,500	55,800	
710	Koznick	Transfer MV Lease Sales Tax Revenue	-	-	-	-	-	-	
710	Koznick	Sales Tax on Motor Vehicle Leases	-	72,600	72,600	73,400	73,400	146,800	
		<b>Subtotal - Transportation Stability Fund</b>	150,000	303,800	453,800	360,900	374,400	735,300	
		<b>Health Care Access Fund</b>							
2211	Dean	Accelerated Repeal of MNCare Provider Taxes (TY 2019)	-	-	-	-	(227,300)	(227,300)	
		<b>Subtotal - Health Care Access Fund</b>	-	-	-	-	(227,300)	(227,300)	
		<b>Total - Non GF Changes</b>	140,028	255,959	395,987	311,019	96,009	407,028	