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

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

	2015 Minn	esota Hou	se of Representatives - HF 848-1E, Omnibus Tax Bill with	n the Auth	nor's Amend	ment (10 AN	(I)		5 pualeu. 4/24/20	<u>515, 11.557 (01</u>
	General F	und Tax R	Revenues							
	All Numbers	s in Thousa	nds							
			enue gains , negative numbers represent revenue losses.							
Line	House			Effective		HF 848 -1E			HF 848 -1E	
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			General Fund Tax Revenues (GF)							
			Individual Income Tax							
			Current Law Receipts		12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306
			Current Law Refunds		(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)
			Laws of 2015, Chapter 1, Federal Conformity		9,670	(405)	9,265	(5,650)	(7,970)	(13,620)
			2015 Session Change Items:				-			-
1	304	Lueck	Social Security Income Tax Subtraction, Phased-In	TY 2015	(76,100)	(160,600)	(236,700)	(261,900)	(379,000)	(640,900)
2	299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per		(25,200)	(26,400)	(51,600)	(27,800)	(29,100)	(56,900)
2			year D &D Cradit Defundable Units \$200,000	TY 2015			-	,		
3	258	Peterson	R&D Credit Refundable Up to \$200,000R&D Credit 2nd Tier Rate Increased from 2.5% to 4%	TY 2015	(4,000)	(3,900)	(7,900)	(4,200)	(4,400)	(8,600)
4	258	Peterson		TY 2016	-	(300)	(300)	(300)	(300)	(600)
5	281	Loon	R&D Credit Extended to Sole Proprietors	TY 2016	-	-	-	(3,000)	(3,200)	(6,200)
6	65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2015	(3,000)	(3,000)	(6,000)	(18,000)	(18,000)	(36,000)
7	798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2015	(23,400)	(23,600)	(47,000)	(23,900)	(24,100)	(48,000)
8	72	Anderson, S.	Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K Expenses	TY 2015	(10,100)	(10,200)	(20,300)	(10,300)	(10,400)	(20,700)
9	1064	Loon	Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount	TY 2015	(16,800)	(18,200)	(35,000)	(19,000)	(19,400)	(38,400)
10	2084	Davids	Student Loan Refundable Credit	TY 2015	(64,700)	(65,900)	(130,600)	(67,200)	(68,400)	(135,600)
11	1479	Wills	Credit for Contributions to Section 529 Plans	TY 2015	(15,900)	(16,400)	(32,300)	(16,900)	(17,400)	(34,300)
12			Subtraction for Contributions to Section 529 Plans	TY 2015	(3,800)	(3,900)	(7,700)	(4,000)	(4,200)	(8,200)
13	245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2015	-	-	-	(160)	(170)	(330)
14	848	Davids	Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)	TY 2015	2,100	2,200	4,300	2,200	2,200	4,400
15	30	Davids	Working Family Credit, TANF Funding Clarification		-	-	-	-	-	-
16	921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2015	(100)	(150)	(250)	(200)	(200)	(400)
17	407	O'Driscoll	Increase Long-Term Care Credit	TY 2015	(4,700)	(4,800)	(9,500)	(4,900)	(5,000)	(9,900)
18	377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016	-	(3,700)	(3,700)	(3,800)	(3,900)	(7,700)
19	1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2015	(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)
20	1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2015	(7,500)	(5,200)	(12,700)	(5,500)	(5,700)	(11,200)
21	2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015	-	(800)	(800)	(1,200)	(1,400)	(2,600)
22	381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2015	(600)	-	(600)	-	-	-
23	229	McDonald	Subtraction for Fitness Facility Fee	TY 2015	(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)
24	837	Davids	Domicile Determination Modified, Prohibition of Certain Factors	TY 2015	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
25	1001	Dean	Domicile Determination Modified to Exclude Medical Treatment Days	TY 2015	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
26	2211	Dean	Premium Health Care Credit	TY 2016	-	(50,000)	(50,000)	(50,000)	(50,000)	(100,000)

	2015 Minr	nesota Hou	use of Representatives - HF 848-1E, Omnibus Tax Bill wit	h the Autl	nor's Amendr	nent (10 AN	(I)		\bigcirc polated: $4/24/2$	<u>, 11.55 11.01</u>
		und Tax R					,			
	All Number	s in Thousa	nds							
	Note : Positive nun	nbers represent rev	enue gains , negative numbers represent revenue losses.							
Line		e File		Effective		HF 848 -1E			HF 848 -1E	
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
27			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2015	(265,700)	(272,900)	(538,600)	-	-	-
28			Federal Conformity, Slain Officer Family Support Act of 2014 (Note: FY 2015 Negligible Revenue Impact allocated to FY 2016)	TY 2015	(Negli.)	(Negli.)	(Negli.)	-	-	-
29	2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016	-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)
30			Income Tax Interaction - Omnibus Education Finance		-	210	210	20	30	50
31			Income Tax Interaction - Changes in State General Levy		-	7,500	7,500	11,090	14,870	25,960
32			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)		-	10	10	10	5	15
33			Income Tax Interaction - LGA Reduction to Cities of the First Class		-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)
34			Income Tax Interaction - CPA Changes (Public Defender Aid)		-	(10)	(10)	(10)	(10)	(20)
35			Income Tax Interaction - Repeal AIS Aid		-	(190)	(190)	(190)	(190)	(380)
36			Income Tax Interaction - City of Minneapolis Library Aid Changes	-	-	-	-	(70)	(70)	(140)
37				-						
38			Subtotal - Income Taxes (Current Law + 2015 Change Items)		10,208,268	10,612,119	20,820,387	11,562,485	12,121,518	23,684,003
39			Subtotal - Current Law	'	10,730,668	11,326,149	22,056,817	12,127,695	12,806,953	24,934,648
40			Subtotal - 2015 Change Items	;	(522,400)	(714,030)	(1,236,430)	(565,210)	(685,435)	(1,250,645)
41										
42			Corporate Franchise Tax	-						
43			Current Law Receipts		1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740
44			Current Law Refunds		(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)
45			Laws of 2015, Chapter 1, Federal Conformity		12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)
46										
47			2015 Session Change Items:							
56	258	Peterson	R&D Credit Refundable Up to \$200,000	TY 2015	(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)
57	258	Peterson	R&D Credit 2nd Tier Rate Increased from 2.5% to 4%	TY 2016	(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)
58	872	Albright	Unused NOL carryover, Refundable Credit	TY 2015	-	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)
59							-			-
60			Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)		1,254,250	1,212,615	2,466,865	1,128,922	1,177,688	2,306,610
61			Subtotal - Current Law	1	1,298,850	1,276,715	2,575,565	1,197,422	1,252,788	2,450,210
62			Subtotal - 2015 Change Items		(44,600)	(64,100)	(108,700)	(68,500)	(75,100)	(143,600)
63										
64			Sales and Use Tax							
65			Current Law Receipts		5,587,223	5,804,068	11,391,291	6,022,582	6,237,814	12,260,396
66			Current Law Refunds		(216,580)	(151,320)	(367,900)	(130,110)	(128,250)	(258,360)
67			Current Law Refunds, Indian Sales Tax		(11,800)	(12,000)	(23,800)	(12,200)	(12,400)	(24,600)
68			Current Law Transfer Sales Tax on Motor Vehicle Leases		(41,510)	(44,740)	(86,250)	(45,510)	(45,510)	(91,020)
69			Current Law, City of Mpls Sales Tax to MSFA		2,774	3,590	6,364	5,101	6,167	11,268

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	All Numbers									
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	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
70										
71			2015 Session Change Items:	-	-		-			-
74	215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015	(150,000)	(231,200)	(381,200)	(240,900)	(252,400)	(493,300)
75	441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(19,300)	(20,100)	(39,400)
76	441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(27,300)	(28,500)	(55,800)
77	710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015	-	(32,000)	(32,000)	(32,000)	(32,000)	(64,000)
78	848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE	4,000	4,200	8,200	4,200	4,200	8,400
79			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward		3,700	-	3,700	-	-	-
80			Subtotal - Sales Taxes for Transportation		(142,300)	(259,000)	(401,300)	(315,300)	(328,800)	(644,100)
81										
82	531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2015	(15,300)	(15,900)	(31,200)	(16,600)	(17,300)	(33,900)
83	69	Davids	Vendor Allowance	7/1/2016	-	(10,300)	(10,300)	(10,900)	(11,300)	(22,200)
84	2017	McDonald	Repeal Tax on Digital Products	7/1/2015	(9,500)	(11,000)	(20,500)	(11,700)	(12,500)	(24,200)
85	1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015	(4,800)	(5,500)	(10,300)	(5,900)	(6,100)	(12,000)
86	1994-DE1	Carlson	Exempts Purchases by 501C3 Organizations	7/1/2015	(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)
87	764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	7/1/2015	(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)
88	1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take- Off Units)	7/1/2015	(1,700)	(1,800)	(3,500)	(1,800)	(1,900)	(3,700)
89	1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015	(750)	(800)	(1,550)	(850)	(850)	(1,700)
90	412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015	(290)	(300)	(590)	(300)	(310)	(610)
91	132-DE1	Rosenthal	Exempt Bullion Coins	7/1/2015	(500)	(560)	(1,060)	(570)	(590)	(1,160)
92	496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015	(500)	(520)	(1,020)	(540)	(560)	(1,100)
93	89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2015	(340)	(340)	(680)	(350)	(360)	(710)
94	550	Baker	Exempts Purchases of Certain Propane Tanks (Note: FY 2015 revenue impact allocated to FY 2016)	DFE	(260)	(240)	(500)	(140)	-	(140)
95	1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015	(140)	(140)	(280)	(150)	(160)	(310)
96	2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015	(250)	(275)	(525)	(275)	(275)	(550)
97	874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility	1/1/2015	(90)		(180)			
71	074	Turren	in City of Mora (Note: Negligible Revenue Impact in FY 2015) Exempt Admissions or Charges for Access to a BMX Track Owned by an	1/1/2015	(50)	(50)	(100)			
98	2134	Knoblach	Exempt Organization	7/1/2015	(14)		(28)	(14)	(14)	(28)
99	532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015	(2)	(2)	(4)	(2)	(2)	(4)
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	140	80	180	260

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	All Number									
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	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
102	2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)		(200)	(330)	(530)	(360)	(400)	(760)
103	984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016- 17 Biennium Only		(2,774)	(3,090)	(5,864)	-	-	-
104							-			-
105			Subtotal - Sales Taxes (Current Law + 2015 Change Items)		5,136,457	5,284,977	10,421,434	5,469,492	5,671,680	11,141,172
106			Subtotal - Current Law		5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684
107			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		(183,650)	(314,621)	(498,271)	(370,371)	(386,141)	(756,512)
108										
109			Estate Tax				-			
110			Current Law Receipts		159,700	158,500	318,200	158,400	156,800	315,200
111			Current Law Refunds		(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)
112										
113			2015 Session Change Items:							
115	958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	TY 2015	(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)
116										
117							-			-
118			Subtotal - Estate Taxes (Current Law + 2015 Change Items)		133,000	110,200	243,200	94,100	83,600	177,700
119			Subtotal - Current Law		152,500	151,200	303,700	151,100	149,600	300,700
120			Subtotal - 2015 Change Items		(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)
121										
122			Statewide Property Tax							
123			Current law receipts		841,883	856,696	1,698,579	874,881	900,187	1,775,068
124			The second se		. ,		,,			, , ,
125			2015 Session Change Items:							
127	984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Exempts up to \$500,000 of C/I property value and \$250K of seasonal recreational value. Provides 6-year Phase-out of Levy	Pay 2016	(137,500)	(315,800)	(453,300)	(438,900)	(566,800)	(1,005,700)
128	135	Peppin	State General Levy Distribution to Cities		(345)	(628)	(973)	(628)	(628)	(1,256)
129	1831	Green	Property Tax Credit for Over-Valued Property with One-Year Lookback		(90)	(130)	(220)	(110)	(80)	(190)
130			1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(* *)	(3)		()	((== 0)
131			Subtotal - Property Tax (Current Law + 2015 Change Items)		703,948	540,138	1,244,086	435,243	332,679	767,922
132			Subtour Property Par (current Daw + 2010 Change reems) Subtotal - Current Law		841,883	856,696	1,698,579	874,881	900,187	1,775,068
132			Subtotal - 2015 Change Items		(137,935)	(316,558)	(454,493)	(439,638)	(567,508)	(1,007,146)
133					(107,700)	(010,000)	(,1,1,50)	(.27,020)	(201,000)	(1,007,110)
135			Cigarette & Tobacco Products Tax							
136			Current Law Receipts		607,160	611,100	1,218,260	614,940	618,480	1,233,420
137			Current Law Refunds		(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)

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	General F		• · · · · · · · · · · · · · · · · · · ·				,			
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Line		e File		Effective		HF 848 -1E			HF 848 -1E	
120	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
138							-			-
139			2015 Change Items	-			-			-
140	700	Davids	Repeal Excise Tax Rate Indexing, Cigarette Excise Tax	7/1/2015	(1,900)	(7,800)	(9,700)	(13,700)	(19,600)	(33,300)
141	700	Davids	Repeal Excise Tax Rate Indexing, Moist Snuff	7/1/2015	(300)	(1,200)	(1,500)	(2,000)	(3,000)	(5,000)
142	700	Davids	Repeal Excise Tax Rate Indexing, Tobacco Products	7/1/2015	(10)	(60)	(70)	(100)	(140)	(240)
143	2183	Davids	Create a Separate Excise Tax Rate for Vapor Products	7/1/2015	(4,200)	(5,100)	(9,300)	(5,600)	(6,100)	(11,700)
144	1363	Franson	Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated	7/1/2015	(2,000)	(2,200)	(4,200)	(2,200)	(2,200)	(4,400)
145				-			-			-
146			Subtotal - Cig./Tob. Taxes (Current Law + 2015 Change Items)		588,700	584,590	1,173,290	581,090	577,090	1,158,180
147			Subtotal - Current Law		597,110	600,950	1,198,060	604,690	608,130	1,212,820
148			Subtotal - 2015 Change Items		(8,410)	(16,360)	(24,770)	(23,600)	(31,040)	(54,640)
149										
150			Liquor, Wine and Beer Tax							
151			Current Law Receipts		87,250	88,990	176,240	90,760	92,580	183,340
152			Current Law Refunds		(700)	(700)	(1,400)	(720)	(720)	(1,440)
153			2015 Session Modifications							
154							-			-
155							-			-
156			Subtotal - Liquor Taxes (Current Law + 2015 Change Items)		86,550	88,290	174,840	90,040	91,860	181,900
157			Subtotal - Current Law		86,550	88,290	174,840	90,040	91,860	181,900
158			Subtotal - 2015 Change Items		-	-	-	-	-	-
159										
160			Lawful Gambling Taxes							
161			Current Law Lawful Gambling Combined Receipts Tax		47,800	49,200	97,000	50,600	52,100	102,700
162			Current Law Gambling Tax Refunds		(50)	(50)	(100)	(30)	(30)	(60)
163										
164			2015 Change Items							
165	1176	Hoppe	Modification to Rate Structure & Exemptions		(14,200)	(16,200)	(30,400)	(16,700)	(17,200)	(33,900)
166	296	Knoblach	New 9% Flat Rate for Paper Pull Tabs at Bingo Halls		(100)	(100)	(200)	(100)	(100)	(200)
167							-			-
168			Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)		33,450	32,850	66,300	33,770	34,770	68,540
169			Subtotal - Current Law		47,750	49,150	96,900	50,570	52,070	102,640
170			Subtotal - 2015 Change Items		(14,300)	(16,300)	(30,600)	(16,800)	(17,300)	(34,100)
171										

Image: Section of the sectio		2015 Mini	nesota Hou	use of Representatives - HF 848-1E, Omnibus Tax Bill with	h the Autl	nor's Amend	ment (10 AN	(I)		0pualeu. +/2+/2	2015, 11:55 AM
Note: Tabel Number Note: Note: <th></th> <th>General F</th> <th>'und Tax F</th> <th>Revenues</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>		General F	'und Tax F	Revenues							
Line: House File. Author Date FY2010 FY2016/T FY2018 FY2		All Number	rs in Thousa	nds							
# Author Product Produ		Note : Positive nur	mbers represent rev	venue gains , negative numbers represent revenue losses.							
172 173 174 175 176 177 178 <th>Line</th> <th></th> <th>1</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Line		1								
173		#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
174 Current Law Refunds (2,500)					-						
175 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>,</td>					-			-			,
1?6 0 2015 Change Items 1 438 8rmia New Markets Tax Credit (with January 2017 application date) 1 <				Current Law Refunds	-	(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)
177 4.38 Kessa New Markets Tax Credit (with January 2017 application date) TY 2016 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>					-			-			
178					-			-			-
179(m)(m	177	438	Kresha	New Markets Tax Credit (with January 2017 application date)	TY 2016	-	-	-	-	-	-
180 181 181 181 181 383,918 398,217 782,155 408,721 417,860 826,581 181 1	178							-			-
Instant Insta	179			Subtotal - Insurance Gross Earning & Fire Marshall Tax		383,918	398,217	782,135	408,721	417,860	826,581
Ik2 Ik3 Ik3 <thik3< th=""> <thik3< th=""> <thik3< th=""></thik3<></thik3<></thik3<>	180			Subtotal - Current Law		383,918	398,217	782,135	408,721	417,860	826,581
183	181			Subtotal - 2015 Change Items		-	-	-	-	-	-
18417,00017,00	182										
185 186 187 2015 Change liems 188 187 2016 Change liems 2016 Change liems 2016 Change liems 2016 Change liems 2017 Change liems	183			Taconite Occupation Tax							
186 2015 Charge Items Image: Items	184			Current Law Receipts		17,000	17,000	34,000	17,000	17,000	34,000
187 416 Anzele HF 416, Modification to the Definition of Direct Reduced Iron (DRI) FY 2016	185										
188 Image: mark for the second	186			2015 Change Items				-			-
189	187	416	Anzelc	HF 416, Modification to the Definition of Direct Reduced Iron (DRI)	FY 2016	-	-	-	-	-	-
190 100 17,000	188							-			-
191 111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 1111 11111 11111 11111 11111 11111 11111 11111 11111 11111 11111 11111 111111 111111 111111 111111 111111 111111 111111 1111111 1111111 1111111 11111111 $111111111111111111111111111111111111$	189			Subtotal - Taconite Occupation Tax		17,000	17,000	34,000	17,000	17,000	34,000
192 Image: Control of Contro of Contro of Control of Contro of Control of Control of Control	190			Subtotal - Current Law	,	17,000	17,000	34,000	17,000	17,000	34,000
192 Image: Control of Contro of Contro of Control of Contro of Control of Control of Control	191			Subtotal - 2015 Change Items		-	-	-	-	-	-
194 Current Law Receipts: Image: Current Law Receipts: Image: Current Law Receipts: 195 Mortgage Registry Tax Image: Current Law Receipts:	192										
194 Current Law Receipts: Image: Current Law Receipts: Image: Current Law Receipts: 195 Mortgage Registry Tax Image: Current Law Receipts:	193			Other Net Tax Revenue				F			
196 Mortgage Registry Tax 103,461 108,367 669,422 111,587 117,210 228,797 197 Deed Transfer Tax 105,312 112,028 697,080 116,264 123,606 239,870 198 Controlled Substance Tax 5 5 30 5 5 10 199 Other Gross Earnings 5 50 300 50 50 100 200 Medical Assistance Surcharges 258,334 255,830 1,537,484 255,830 255,830 511,660 201 Motor Vehicle Registration Tax 6650 650 3,900 650 650 1,300 203 Other Tax Refunds Subtotal - Other 461,457 470,575 932,032 477,831 490,796 968,627	194							F			
197 Deed Transfer Tax 105,312 112,028 697,080 116,264 123,606 239,870 198 Controlled Substance Tax 5 5 30 5 5 10 199 Other Gross Earnings 50 50 300 50 50 100 200 Medical Assistance Surcharges 50 50 300 50 50 100 201 Motor Vehicle Registration Tax 650 650 3,900 650 650 1,300 202 Other Tax Refunds 100 1,310 1,310 <td>195</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>	195			-				-			
197 Deed Transfer Tax 105,312 112,028 697,080 116,264 123,606 239,870 198 Controlled Substance Tax 5 5 30 5 5 10 199 Other Gross Earnings 50 50 300 50 50 100 200 Medical Assistance Surcharges 50 50 300 50 50 100 201 Motor Vehicle Registration Tax 650 650 3,900 650 650 1,300 202 Other Tax Refunds 100 1,310 1,310 <td>196</td> <td></td> <td></td> <td>Mortgage Registry Tax</td> <td></td> <td>103,461</td> <td>108,367</td> <td>669,422</td> <td>111,587</td> <td>117,210</td> <td>228,797</td>	196			Mortgage Registry Tax		103,461	108,367	669,422	111,587	117,210	228,797
198 Controlled Substance Tax 5 5 30 5 5 10 199 Other Gross Earnings Other Gross Earnings 50 50 300 50 50 100 200 Medical Assistance Surcharges 50 50 300 50 50 100 201 Motor Vehicle Registration Tax 255,834 255,830 1,537,484 255,830 255,830 511,660 202 Motor Vehicle Registration Tax 650 650 3,900 650 650 1,300 203 Other Tax Refunds 461,457 470,575 932,032 477,831 490,796 968,627	197					105,312					
199 Other Gross Earnings 50 50 300 50 50 100 200 Medical Assistance Surcharges Medical Assistance Surcharges 258,334 255,830 1,537,484 255,830 255,830 251,660 201 Motor Vehicle Registration Tax 650 650 650 3,900 650 650 1,300 202 Other Tax Refunds 100 1,537,484 255,830 255,830 1,300 1,300 203 Other Tax Refunds 100 1,461,457 470,575 1,32,032 477,831 490,796 1,3100 203 Image: Construct Struct Struc	198			Controlled Substance Tax		5		-			-
200 Medical Assistance Surcharges 258,334 255,830 1,537,484 255,830 255,830 511,660 201 Motor Vehicle Registration Tax 650 650 650 3,900 650 650 1,300 202 Other Tax Refunds (6,355) (6,355) (6,355) (38,930) (6,555) (6,555) (13,110) 203 Image: Constraint of the temperature of the temperature of								-			
201 Motor Vehicle Registration Tax 650 650 3,900 650 650 1,300 202 Other Tax Refunds (6,355) (6,355) (38,930) (6,555) (6,555) (13,110) 203 Other Tax Refunds 461,457 470,575 932,032 477,831 490,796 968,627	200							-			
202 Other Tax Refunds (6,355) (6,355) (38,930) (6,555) (6,555) (13,110) 203 Other Tax Refunds Subtotal - Other 461,457 470,575 932,032 477,831 490,796 968,627											
203 Subtotal - Other 461,457 470,575 932,032 477,831 490,796 968,627											
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						- , - •			,	,	,

	2015 Minn	esota Hoi	use of Representatives - HF 848-1E, Omnibus Tax Bill with	h the Autl	hor's Amendr	nent (10 AN	/ I)		Opdated: 4/24/2	015, 11.55 AW
	General F									
	All Numbers	s in Thousa	nds							
	Note : Positive num	bers represent re	venue gains , negative numbers represent revenue losses.							
Line	House	e File		Effective		HF 848 -1E			HF 848 -1E	
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
205			Miscellaneous - 2015 Revenue Modifications							
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	Davids	Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes		-	-	-	-	-	-
210							-			-
211			Subtotal - Miscellaneous		(1,100)	(1,000)	(2,100)	(1,000)	(1,000)	(2,000)
212										
213			Total - Tax GF Revenues (Current Law + 2015 Change Items)		19,005,898	19,350,571	38,356,469	20,297,694	21,015,541	41,313,235
214			Total - Tax GF Revenues - Current Law		19,937,793	20,834,540	40,772,333	21,839,813	22,845,065	44,684,878
215			Total - 2015 Change Items		(931,895)	(1,483,969)	(2,415,864)	(1,542,119)	(1,829,524)	(3,371,643)
	*HF 2019 inclu	des an amnest	y provision that may result in a revenue loss in FY 2015 but disclosure rules prevent th	e release of an	n estimate					

General Fund - Property Tax Refunds, Aids & Credits Changes

Note: P	Positive num	bers are program expenditures/revenue losses ar	nd negative nu	umbers are cos	t savings/reve	nue gains. "N	legligible" n	neans an impa	ct of less tha	ın \$5,000.	
			Gov Rec	Gov Rec			HF 848-1E			HF 848-1E	
HF	Author	Description	FY 2016-17	FY 2018-19	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
Propert	y tax refund	changes									
	GOV	Homeowner Property Tax Funds - Modernize Railroad Property Tax Home Office deduction Calc	(2,400) <u>(420)</u>	(4,800) <u>(750)</u>							
HF 844	Loon	Omnibus Education Finance				<u>0</u>	<u>(300)</u>	<u>(300)</u>	<u>(30)</u>	<u>(30)</u>	<u>(60)</u>
		Subtotal Homeowner PTR changes	(\$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)
	y tax aid & c	credits changes									
	GOV	Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov	\$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 CY 2015 Early LGA payment - FY 2015 CY 2015 Early LGA payment - FY 2016			18,750	0 0 (18,750)	1,960	1,960	1,960	1,960	3,920
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				<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
		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				<u>0</u>	<u>(5,864)</u>	<u>(5,864)</u>	<u>0</u>	<u>0</u>	<u>o</u>
		Subtotal - City of Mpls transfer and LGA reduction				(2,774)	(8,954)	(11,728)	0	0	0
HF 2016	Backer	CPA - Formula working group CPA -Repeal MMB/MDE Local Impact Note subsidy (LIN to Legislative Auditor)				0 (214)	0 (214)	0 (428)	0 (214)	0 (214)	0 (428)
		CPA - Repeal Public Defender Aid				0	(500)	(500)	(500)	(500)	(1,000)
		Property tax refund interactions				<u>0</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>20</u>
21.5		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)	
	moullieu	Property tax refund interactions Subtotal - Repeal AIS aid				<u>0</u> (10,000)	<u>260</u> (9,740)	<u>260</u> (19,740)	<u>260</u> (9,740)	<u>260</u> (9,740)	<u>520</u> (19,480)
Div Rpt		Repeal Minneapolis Library Aid				(10,000) 0	(9,740) (3,720)	(19,740) (3,720)	(3,720)	(9,740) (3,720)	
		Property tax refund interactions				<u>0</u>	(3,720) <u>0</u>	(0), <u>1</u> 0)	(3,720) <u>100</u>	(3,720) <u>100</u>	<u>200</u>

General Fund - Property Tax Refunds, Aids & Credits Changes

Property tax market value exclusion extended for surviving sponse of decased service members and permentity disabiled 0		Note: Po	ositive num	bers are program expenditures/revenue losses ar	nd negative nu	umbers are cos	t savings/reve	enue gains. "I	Negligible" n	neans an impa	act of less the	an \$5,000.	
1 Subtotal - Repeat Minneapolis Library ald any symeth effective July 1, 2016 0 (3,720) (3,72) (3,72) (3,72) (3,72) (3,72) (3,72) (3,72) (3,72) (3,72) (Gov Rec			HF 848-1E				
27 if 1207 Durknown PLT payments reduced due to DN/OH trust fund payments-effective July 1, 2016 0 0 0 0 (70) ((0 28 if 127 Detime* Property tax market value exclusion extended for surviving spouses of decesed service members and parmanently disabled 0		HF	Author	Description	FY 2016-17	FY 2018-19	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
27 if 1207 Durknown PLT payments reduced due to DN/OH trust fund payments-effective July 1, 2016 0 0 0 0 (70) ((0 28 if 127 Detime* Property tax market value exclusion extended for surviving spouses of decesed service members and parmanently disabled 0	27			Subtotal - Repeal Minneapolis Library aid				0	(3,720)	(3.720)	(3.620)	(3.620)	(7,240)
$ \frac{1}{10^{10}} = \frac{1}{10^{10$	28	HF 1707	Drazkowski										(70)
P1 147 Dettimer Property tax market value exclusion extended for surviving spouses of deceased service members and permanently disabled 0								_		_		(-)	,
$ \begin{array}{ c c c c } \hline \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	29	HF 147	Dettmer					0	0	0	0	(60)	(60)
910 HF 705 Howe Congressionally chartered veterans organizations property provided reduced classification rate from in LSK to 1.0% 0 200 20 <td></td> <td></td> <td></td> <td>surviving spouses of deceased service members</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				surviving spouses of deceased service members									
Image: second secon				and permanently disabled									
$ \begin{array}{ c c c c c } \hline 1.5\% to 1.0\% & c c c c c c c c c c c c c c c c c c $	30	HF 705	Howe	Congressionally chartered veterans organizations				0	20	20	20	20	40
11 Property tax changes 1 1 Property tax changes 1 <td></td> <td></td> <td></td> <td>property provided reduced classification rate from</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				property provided reduced classification rate from									
12 HF 1944 Hertaus Agri preserve allowed C/I operation modify, early termination for agr preserve allowed Image: Comparison of agricultural homestad classification for property and allowed Image: Comparison of agricultural homestad classification for property and classification for property and classification for property tax classification agricultural homestad classification for property tax classification agricultural homestad classification for property tax classification Image: Comparison of agricultural homestad classification for property tax classification Image: Comparison of agricultural homestad classification Image: Comparison of agricultural homestad classification for property tax classification Image: Comparison of agricultural homestad classification				1.5% to 1.0%									
Image: Solution in the segure integration in the segure integration in the segure integration integrated integrated integration integration integration integration int	31	Property	/ tax change	es									
33 HF 287 Quam Agricultural homestead classification for property allowed Image: Constraints of the constraint o	32	HF 1944	Hertaus	Agri preserve allowed C/I operation modify, early				negligible	negligible	[negligible]	negligible	negligible	[negligible]
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				termination for agr preserve									
MF 1407 Hackbarth Wine produced @ farm winery considered agriculture product for property tax classification negligible negligible [negligible] [negligible] <td>33</td> <td>HF 287</td> <td>Quam</td> <td>Agricultural homestead classification for property</td> <td></td> <td></td> <td></td> <td>0</td> <td>(negligible)</td> <td>[negligible]</td> <td>(negligible)</td> <td>(negligible)</td> <td>[negligible]</td>	33	HF 287	Quam	Agricultural homestead classification for property				0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
35 HF 1649 Dill Sustainable Forest Incentive - early withdrawl allowed negligible negligible </td <td></td>													
If 1649 Dill Sustainable Forest Incentive - early withdrawl allowed Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposed Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for recreational purposes - modified Image: Carl to County authorize levy for rec	34	HF 1407	Hackbarth	Wine produced @ farm winery considered				0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
Instruction				agriculture product for property tax classification									
Instruction													
36 HF 873 Sudin Carlton County authorize levy for recreational purposes - modified 1 0 negligible	35	HF 1649	Dill	Sustainable Forest Incentive - early withdrawl				negligible	negligible	[negligible]	negligible	negligible	[negligible]
$ \begin{array}{ c c c c c c } \hline & \hline $													
17 HF 1671 Drazkowski Reverse referendum allowed if taxes raised unknown unkn	36	HF 873	Sudin					0	negligible	[negligible]	negligible	negligible	[negligible]
38 HF 782 Runbeck Reverse referendum approval of debt issuance provided unknown <													
Interference Interference <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>unknown</td><td>unknown</td><td>[unknown]</td><td>unknown</td><td>unknown</td><td>[unknown]</td></th<>								unknown	unknown	[unknown]	unknown	unknown	[unknown]
$\frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = \frac{ }{ } = $	38	HF 782	Runbeck					unknown	unknown	[unknown]	unknown	unknown	[unknown]
41 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 1	20									•			
41 K-12 Expense Credit 700 800 42 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 unknown unknown 0 0 0 0 0 44 HF 419 Anderson Study on County Administrative Impacts for Health-Related Costs 1,015 912 0 0 0 0 0 0 0 45 Subtotal - DOR Administration changes 1,015 912 0 0 0 0 0 0 0			GOV										
42 Working Family Credit 35 0 43 HF 1825 Slocum Automatic sales supression device use - criminal penalties unknown unknown unknown unknown unknown unknown 0 <													
43 HF 1825 Slocum Automatic sales supression device use - criminal penalties unknown unknown <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				-									
44 HF 419 Anderson Study on County Administrative Impacts for Health-Related Costs 1,015 912 0 0 0 0 0 0 45 Subtotal - DOR Administration changes 1,015 912 0 0 0 0 0			CI	0	35	<u>0</u>							
44 HF 419 Anderson Study on County Administrative Impacts for Health-Related Costs 1,015 912 0	43	HF 1825	Slocum	•				unknown	unknown	[unknown]	unknown	unknown	[unknown]
45 Subtotal - DOR Administration changes 1,015 912 0 0 0 0 0 46 47 Total General Fund Changes, <td< td=""><td></td><td></td><td>A</td><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			A	•									
45 Subtotal - DOR Administration changes 1,015 912 0 0 0 0 0 46 47 Total General Fund Changes, <td< td=""><td>44</td><td>HF 419</td><td>Anderson</td><td></td><td></td><td></td><td></td><td><u>0</u></td><td><u>0</u></td><td><u>0</u></td><td><u>0</u></td><td><u>0</u></td><td><u>o</u></td></td<>	44	HF 419	Anderson					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - DOR Administration changes 1,015 912 0 0 0 0 0 47 Total General Fund Changes,	45			Health-Related Costs									
47 Total General Fund Changes,				Subtotal - DOR Administration changes	1,015	912		0	0	0	0	0	0
		Total Ge	eneral Fund	Changes,									
Property rax Alus, creatis and relations [10,750 [10,201] (111,500] [147,705] [101.204] [102.534] [205.0				-			18,750	(36,201)	(111,588)	(147,789)	(101,264)	(102,394)	(203,658)

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- 49

General Fund - Property Tax Refunds, Aids & Credits Changes

			Gov Rec	Gov Rec			HF 848-1E			HF 848-1E	
HF	Author	Description	FY 2016-17	FY 2018-19	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
			1								
Property	/ tax change	es - no state fund impact									
HF 1950	Davids	DMC - City fund use restrictions				0	0	0	0	0	
HF 920	Drazkowski, Davids	DMC - Modify computation of city local contribution				0	0	0	0	0	
HF 682	Norton	DMC - public infrastructure definition modified, local match clarified				0	0	0	0	0	
HF 1830	Green	Counties required to enter into joint operating				0	0	0	0	0	
HF 1362	Anzelc	agreements w towns/townships Town audit requirements				0	0	0	0	0	
HF 1200	Johnson, B	Property tax modify rules for mandatory appeals				0	0	0	0	0	
		and equalization courses				C C	Ũ	· ·	0	0	
HF 922	Drazkowski	Local referenda related to spending required on 1st Tuesday after 1st Monday in November				0	0	0	0	0	
IF 491	Heintzeman	Property tax due dates and penalties modified				0	0	o	0	0	
HF 457		Proposed levy certification dates for certain special taxing districts changed from Sept 15 to				0	0	0	0	0	
		Sept 30.									
HF 625	Runbeck	Tax forfeited lands-lower rate of interest for unpaid balance (same rates as confession of				0	0	0	0	0	
		judgment)									
HF 951 HF 4	Lueck Kelly	Assessor accreditation				0 0	0	0	0 0	0	
		Omnibus Transportation - CTIB impacts				U	U	U	U	0	
Property		es for Local Option Taxes (no state fund impact	:)								
HF 1413		Mankato and N. Mankato - modified				0	0	0	0	0	
IF 1254	Swedzinski	Marshall				0	0	0	0	0	
IF 587	Persell	Walker - modified for water & sewer only				0	0	0	0	0	
IF 421	Murphy, M	Proctor authorize additional .05% local sales tax -				0	0	0	0	0	
15 170	Simonson	modified				0	0		0	0	
HF 176	31110115011	Duluth city authority expanded for use of local				0	0	0	0	0	
HF 534	Hamilton	sales tax proceeds on food, beverage, lodging				0	0	•	0	0	
		Windom local sales and use tax- modified				0	0	0	0	0	
	-	es for Tax Increment Financing									
IF 2002	Schoen	Cottage Grove TIF - 5 yr rule extended				0	0	0	0	0	
IF 1945	Hertaus	Wayzata TIF - 5 yr rule extended				0	0	0	0	0	
IF 1299	Masin	Eagan TIF				0	0	0	0	0	

General Fund - Property Tax Refunds, Aids & Credits Changes

	Note: Po	sitive num	bers are program expenditures/revenue losses ar	nd negative nu	ımbers are cos	t savings/reve	nue gains. "N	Vegligible" n	neans an impa	ict of less the	an \$5,000.	
				Gov Rec	Gov Rec			HF 848-1E			HF 848-1E	
	HF	Author	Description	FY 2016-17	FY 2018-19	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	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				0	0	0	0	0	0
			Housing									
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				0	0	0	0	0	0
			provisions									

2015	Minnes	ota House of Representatives - HF 848-1E with the	Author's Am	endment (10 A	M)		As of	4/23/15
Non-	General	Fund Changes						
All N	umbers in	Thousands						
Ho	ouse File		EV2016	HF 848 - 1E FY2017	EV2016 17	FY2018	HF 848 - 1E FY2019	FY2018-19
#	Author		FY2016	F 1 2017	FY2016-17	F 1 2018	F 1 2019	F 1 2018-19
		Legacy Fund/Natural Resources & Arts Fund			-			
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)
1994-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		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	Nornee	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	()IIIam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	(10)	(10)	(20)	(10)	(10)	(20)
2019		Exempt Sales & Purchases for City Celebrations, Amnesty Provision			-			-
874	Karick	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)
		Subtotal - Legacy Fund/Natural Resources & Arts Fund	(2,222)	(2,981)	(5,203)	(3,211)	(3,321)	(6,532)

		sota House of Representatives - HF 848-1E with the	Author's Ame	ndment (10 A	M)		As of	4/23/15
		l Fund Changes						
All N	umbers i	n Thousands						
	ouse File			HF 848 - 1E			HF 848 - 1E	
п #	Author	-	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
1707	Drazkowski	Environment & Natural Resources Fund Trust Account	112010	112017	11201017	112010	112017	11201017
1.101	Dialito in biti	Distribution to Counties			E	(100)	(200)	(300)
			-	-	-	(100)	(200)	(300)
		Subtotal - Environment & Natural Resources Fund	_	_	-	(100)	(200)	(300)
1707	Drazkowski	Outdoor Heritage Fund Trust Account			-			
		Distribution to Counties	_		-	(900)	(1,900)	(2,800)
					-	(300)	(1,,, 00)	(_,000)
		Subtotal - Outdoor Heritage Fund Trust Account	-	-	-	(900)	(1,900)	(2,800)
		Special Revenue Fund			-			
1707	Drazkowski	State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
		Subtotal - Special Revenue Fund			- -			-
		Highway User Tax Distribution Fund (HUTDF)			-			
182	Garofalo	Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)	(50)	(60)	(110)	(70)	(70)	(140)
					-			-
		Subtotal - HUTDF	(50)	(60)	(110)	(70)	(70)	(140)
		County State Aid Highway (CSAH)			-			
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales						
0-0	Davids	Tax Revenue Allocation Adjustment From Motor Vehicle Lease Sales	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)
848	Davids	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)
		Subtotal - CSAH	(3,850)	(22,400)	(26,250)	(22,800)	(22,800)	(45,600)
		Transit Assistance Fund			-			
0.10		Revenue Allocation Adjustment From Motor Vehicle Lease Sales			-			
848	Davids	Tax	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales	(1.850)		(1.850)			
		Tax, FY 2015 Carryforward	(1,850)	-	(1,850)	-	-	-

2015	Minnes	ota House of Representatives - HF 848-1E with the	Author's Ame	ndment (10 A	M)		As of	4/23/15
Non-	General	Fund Changes						
All N	umbers in	Thousands						
House File # Author			FY2016	HF 848 - 1E FY2017	FY2016-17	FY2018	HF 848 - 1E FY2019	FY2018-19
	Tutior	Sales Tax on MV Lease Lease to the Transportation Stability Fund		(20,300)	(20,300)	(20,700)	(20,700)	(41,400)
		Subtotal - Transit Assistance Fund	(3,850)	(22,400)	(26,250)	(22,800)	(22,800)	(45,600)
		Transportation Stability Fund (HF 4-2E, Article 3, Section 5)			-			
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
		Subtotal - Transportation Stability Fund	150,000	303,800	453,800	360,900	374,400	- 735,300
		Health Care Access Fund			-			
2211	Dean	Accelerated Repeal of MNCare Provider Taxes (TY 2019)	-	-	-	-	(227,300)	- (227,300)
		Subtotal - Health Care Access Fund	-		-	-	(227,300)	- (227,300)
		Total - Non GF Changes	140,028	255,959	395,987	311,019	96,009	407,028