

**2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E with the A172 Amendment and HF 848 1UE (SF 828) with the A84 amendment  
General Fund and Other Funds**

\*\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\*\*

10:00 PM

All Dollars in Thousands

Fiscal Summary	FY 2014-2015	Gov	Gov	FY2014- 2015	House (A172)	House (A172)	Senate (A84)	Senate (A84)	Conference			Conference		
		FY 2016-17	FY 2018-19		FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
S1 <b>Current Law, Forecasted Taxes, Aids and Credits Base</b>	2,931,653	3,351,415	3,453,827	2,931,653	3,351,415	3,453,827	3,351,415	3,453,827	1,662,222	1,689,193	3,351,415	1,718,385	1,735,442	3,453,827
S2														
S3 Total General Fund Revenue Changes	-	(90,524)	(98,528)		(1,015,263)	(2,869,768)	(69,527)	(216,574)	(19,450)	(159,313)	(178,763)	(176,448)	(198,168)	(374,616)
S4 Total General Fund Expenditure Changes				0										
S5 Total General Fund Expenditure Changes	0	\$49,557	(\$476)		(\$16,314)	(\$207,567)	213,840	193,977	1,717	76,929	78,646	56,540	112,410	168,950
S6														
S7 <b>Total General Fund Changes (Revenues - Expenditures )</b>	-	<b>(140,081)</b>	<b>(98,052)</b>	-	<b>(998,949)</b>	<b>(2,662,201)</b>	<b>(283,367)</b>	<b>(410,551)</b>	<b>(21,167)</b>	<b>(236,242)</b>	<b>(257,409)</b>	<b>(232,988)</b>	<b>(310,578)</b>	<b>(543,566)</b>

<b>Stadium Reserve Account (Changes as a result of Lawful Gambling Tax Revenue Change Items)</b>														
S8														
S9														
S10	Current Law - Stadium Balance Reserve at End of Fiscal Year			32,634	21,196	24,300	21,196	24,300	21,196	21,196	21,196	22,111	24,300	24,300
S11	Current Law - Amount of Reserve Dollars Spent/Earned in Fiscal Year								11,438	0		(915)	(2,189)	
S12														
S13	Proposed Change: Stadium Reserve at End of Fiscal Year			32,634	6,030	0			21,196	21,196	21,196	21,567	23,191	23,191
S14	Proposed Change: Amount of Reserve Spent in Fiscal Year				15,166	0			11,438	0		0	0	
S15														
S16	Net Change in Stadium Reserve Account Balance at End of Fiscal Year (Current Law minus Proposal)				15,166	24,300			0	0	0	544	1,109	1,109

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Tax Revenues**

\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\*

**All Dollars in Thousands**

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

Line	Gov/House/Senate #	Author	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2014-15	Gov FY2016-17	Gov FY2018-19	House (A172) FY2016-17	House (A172) FY2018-19	Senate (A84) FY2016-17	Senate (A84) FY2018-19	Conference FY2016-17			Conference FY2018-19		
												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
1			<b>Individual Income Tax</b>														
2			Current Law Receipts		22,423,660	<b>24,819,500</b>	<b>27,528,400</b>	<b>24,819,500</b>	<b>27,528,400</b>	<b>24,819,500</b>	<b>27,528,400</b>	12,126,900	12,692,600	<b>24,819,500</b>	13,402,300	14,126,100	<b>27,528,400</b>
3			Current Law Refunds		(2,699,594)	<b>(2,957,900)</b>	<b>(3,313,000)</b>	<b>(2,957,900)</b>	<b>(3,313,000)</b>	<b>(2,957,900)</b>	<b>(3,313,000)</b>	(1,411,300)	(1,546,600)	<b>(2,957,900)</b>	(1,587,700)	(1,725,300)	<b>(3,313,000)</b>
4					-	-	-	-	-	-	-						
5																	
6			<b>Session Change Items (based on 2016 estimates):</b>														
7																	
8	HF 304	Lueck	Social Security Income Tax Subtraction, 5-Year Phased-In at 20%	TY 2016				(79,500)	(443,600)	-	-						
9	HF 299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per year	TY 2016				(25,600)	(55,000)	-	-						
10	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2016				(3,700)	(7,400)	-	-						
11	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2017				-	(600)	-	-						
12	HF281	Loon	R&D, Credit Extended to Sole Proprietors, Refundable Up to \$200,000	TY 2017				-	(4,200)	-	-						
13	SF38, 305	Rest Senjem	Extend the R&D credit to sole proprietors; with \$15,000 refundability	TY 2016						-	(8,100)						
14	SF305	Rest	\$15,000 R&D refundability	TY 2016						(3,400)	(6,700)						
15	HF 65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2016				(3,000)	(36,000)	-	-						
16	HF 798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2016				(26,100)	(53,000)	-	-						
17	HF 72	Anderson, S.	Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K Expenses	TY 2016				(8,000)	(16,300)	-	-						
18	HF 848	Gov	K-12 Expense Credit, Increase Income Phase-out Threshold	TY 2016		(6,200)	(12,700)			(6,200)	(12,700)						
19	SF826	Gov	K-12 Subtraction interaction with credit income threshold increase	TY 2016		500	1,000			500	1,000						
20			K-12 Credit expansion to Head-start and district programs w/ income threshold increase	TY 2016						(1,500)	(3,000)						
21	HF 848	Gov	Child & Dependent Care Credit Expansion	TY 2016		(46,900)	(107,500)										
22	HF 848	Gov	Income Tax Interaction - Pre-K & Dependent Care Exempt	TY 2016		100	500										
23	HF 1064	Loon	Child & Dependent Care Credit Modifications to Income E	TY 2016								-	(9,800)	(9,800)	(10,900)	(11,900)	(22,800)
24	HF 1064	Loon	Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount	TY 2016				(17,100)	(39,400)	-	-						
25	HF 2084	Davids	Student Loan Refundable Credit	TY 2016				(64,900)	(132,200)	-	-						
26	2016 HF 3931	Clausen Dahle Hoffman Jensen	Student Loan Debt Credit (disallow parent filers and disallow for MJ filers)	TY 2016									(36,500)	(36,500)	(37,300)	(38,100)	(75,400)
27			Subtraction for Discharged Student Loan Debt	TY 2016								-	-	-	-	-	-
28	HF 1479	Wills	Credit for Contributions to Section 529 Plans	TY 2016				(8,200)	(17,300)	-	-	-	(8,400)	(8,400)	(8,700)	(9,000)	(17,700)

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

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												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
29	SF 293	Clausen	MN College Savings Plan contribution credit	TY 2016				-		-	(9,100)						
30			Subtraction for Contributions to Section 529 Plans	TY 2016				(7,200)	(15,100)	-	-	-	(7,400)	(7,400)	(7,600)	(7,900)	(15,500)
31	HF 245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2016				-	(150)	-	-				(20)	(130)	(150)
32	HF 848	Davids	Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)	Enacted					-	-	-						-
33	SF 826	Gov	Disallowance of Working Family Credit, NonResidents	Enacted		-	-			-	-						
34			Working Family Credit Expansion , Increase Income Phase-out Threshold	TY 2016		(39,400)	(83,900)										
35	HF 30, SF 51	Davids, Skoe	Working Family Credit, TANF Funding Clarification	Enacted				-	-	-	-						
36	2016 HF 3931	Rest	Working FC Expansion, Increase Phase-out Threshold & Increase Max. Credit for Filer with No Children	TY 2016								-	(48,800)	(48,800)	(50,100)	(51,900)	(102,000)
37	HF 921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2016				(100)	(350)	-	-						
38	HF 407	O'Driscoll	Increase Long-Term Care Credit	TY 2016				(4,500)	(9,300)	-	-						
39	HF 377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016				(3,700)	(7,700)	-	-						
40	HF 1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2016				(2,000)	(4,000)	-	-						
41	HF 1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2016				(7,800)	(11,300)	-	-						
42		Davids	Refundable Credit for Taxes Paid to WI	TY 2016								-	(8,200)	(8,200)	(5,800)	(6,100)	(11,900)
43	HF 2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015				(1,100)	(4,400)	-	-	-	(1,100)	(1,100)	(1,900)	(2,500)	(4,400)
44	HF 381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2016				(1,000)	-	-	-						
45	HF 229	McDonald	Subtraction for Fitness Facility Fee	TY 2016				(700)	(1,400)	-	-						
46	SF 350	Pappas	Fitness membership credit	TY 2016						(1,500)	(3,100)						
47	HF 837, SF 847, SF 745, A96	Davids, Rest, Gazelka	Domicile Determination Modified, Prohibition of Certain Factors	H: TY 2015, S: TY 2016, C: TY 2016				Undeterm.	Undeterm.	undeterm.	undeterm.	-	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.
48	HF 1001, A15 Senate, A96	Dean, Nelson	Statutory Residency Rules Modified to Exclude Medical Treatment Days	H: TY 2015 S: TY 2016 C: 2017				(Unknown)	(Unknown)	(unknown)	(unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
49	HF 2179,SF 2028	Davids, Rest	Apportioning Board Member Income	TY 2016				(5,800)	(12,500)	(5,800)	(12,500)						
50	HF 2211	Dean	Premium Health Care Credit	TY 2016				-	(100,000)	-	-						
51			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2016				(291,200)	-	-	-						
52			Federal Conformity, Income Tax Provisions	various		(27,355)	14,995	(Negli.)	-	(negli)	(negli)						
53	2016 HF 3931	Gov	Federal Conformity Except WFC Credit in FY 2019, Income Tax Provisions (Appendix 1)	various								(20,750)	(6,605)	(27,355)	10,955	4,040	14,995
54	HF 2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016				-	(113,200)	-	-						

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55			Greater MN internship Modfn	TY 2016						(400)	(800)		(400)	(400)	(400)	(400)	(800)
56	SF 79 199	Wiger Nelson	Veterans jobs credit (see also aids and credits for grants)	TY 2016						-	(11,200)						
57	HF 2505	Johnson, S.	Past Military Service Credit Modifications	TY 2016								-	(4,500)	(4,500)	(4,500)	(4,600)	(9,100)
58	SF 1968	Sparks	Workforce housing tax credit	TY 17-22						-	(12,000)						
59	SF 2074	Cohen	Film production credit	TY 2017						-	(7,800)						
60			Income Tax Interaction - SGL exempts first \$100K of CI												1,690	1,730	3,420
61			Income Tax Interaction - Met Council Bonds												-	(90)	(90)
62	HF 988 HF 2719	Swedzinski Petersburg	Income Tax Interaction - 2 Personal Property Exemptions									-	-	-	-	(10)	(10)
63			Income Tax Interaction - Statewide Property Tax Base Expansion					-	18,600								-
64			Income Tax Interaction - Omnibus Education Finance					-	-								-
65			Income Tax Interaction - School Building Bond Agricultural Credit					-	3,960						1,550	1,620	3,170
66			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)					-	10								-
67			Income Tax Interaction - LGA Reduction to Cities of the First Class					-	(2,780)								-
68			Income Tax Interaction - CPA Changes (Public Defender Aid)					-	(20)								-
69			Income Tax Interaction - Repeal AIS Aid					-	(380)								-
70			Income Tax Interaction - City of Minneapolis Library Aid Changes					-	(140)								-
71			Income tax interaction: Ag land targeting refund							-	330						
72			Income tax interaction: SGL reduction							-	5,060						
73			Income tax interaction: RR modernization							-	(200)						
74			Income tax interaction: RMV modfn								120						
75			Income tax interaction: Class rate change								720						
76			Income tax interaction: LGA increase							-	1,280	-	-	-	380	380	760
77			Income tax interaction: CPA increase							-	1,030	-	-	-	190	190	380
78			Income tax interaction: Township aid increase							-	40						
79			Income tax interaction: County aid for ICWA out of home placements							-	360	-	-	-	-	360	360
80			Income tax interaction: Maximum Effort Loan Aid												130	130	260
81			Income tax interaction: PILT							-	140						
82			Income tax interaction: Senate Education Bill							-	-						

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												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
83			<b>Subtotal - Income Taxes (Current Law + Change Items)</b>		<b>19,724,066</b>	<b>21,742,345</b>	<b>24,027,795</b>	<b>21,300,400</b>	<b>23,150,250</b>	<b>21,843,300</b>	<b>24,138,280</b>	10,694,850	11,014,295	<b>21,709,145</b>	11,701,575	12,275,560	<b>23,977,135</b>
84			Subtotal - Current Law		<b>19,724,066</b>	<b>21,861,600</b>	<b>24,215,400</b>	<b>21,861,600</b>	<b>24,215,400</b>	<b>21,861,600</b>	<b>24,215,400</b>	10,715,600	11,146,000	<b>21,861,600</b>	11,814,600	12,400,800	<b>24,215,400</b>
85			Subtotal - 2016 Change Items			<b>(119,255)</b>	<b>(187,605)</b>	<b>(561,200)</b>	<b>(1,065,150)</b>	<b>(18,300)</b>	<b>(77,120)</b>	(20,750)	(131,705)	<b>(152,455)</b>	(112,325)	(124,180)	<b>(236,505)</b>
86												-	-	-	-	-	-
87			<b>Corporate Franchise Tax</b>									-	-	-	-	-	-
88			Current Law Receipts		2,974,837	2,935,110	2,944,958	2,935,110	2,944,958	<b>2,935,110</b>	<b>2,944,958</b>	1,512,762	1,422,348	2,935,110	1,456,715	1,488,243	2,944,958
89			Current Law Refunds		(378,627)	(384,056)	(400,584)	(384,056)	(400,584)	<b>(384,056)</b>	<b>(400,584)</b>	(188,267)	(195,789)	(384,056)	(215,347)	(185,237)	(400,584)
90																	
91																	
92			<b>Session Change Items:</b>														
93	SF 826	Gov	Treatment of Insurance Co. Used to Shelter Income	TY 2016		2,000	4,000	-	-	<b>2,000</b>	<b>4,000</b>						
94	SF 826	Gov	Accelerate Gain on Sale of a Business to Nonresidents	TY 2016		1,100	5,500	-	-	<b>1,100</b>	<b>5,500</b>						
95	SF 826	Gov	Exclude Derivatives from Sales Factor for Apportionment	TY 2016		-	-	-	-	-	-						
96	SF 826	Gov	Reduce Dividend Received Deduction for Debt-Financed Stock	TY 2016		100	200	-	-	<b>100</b>	<b>200</b>						
97	SF 826	Gov	Modify Defn. of Financial Institution	TY 2016		5,000	10,000	-	-	<b>5,000</b>	<b>10,000</b>						
98	SF 826	Gov	Prevent Tax Evasion			-	1,800	-	-	-	-						
99			Economic Substance Doctrine	TY 2017		-	-	-	-	-	<b>100</b>						
100	SF 826	Gov	Base-Year Percentage for Research Credit	TY 2017		(900)	(1,800)	-	-	<b>(900)</b>	<b>(1,800)</b>	-	(900)	(900)	(900)	(900)	(1,800)
101			Federal Conformity (see Appendix 1)	various		10,185	17,835					(3,050)	13,235	10,185	13,490	4,345	17,835
102	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2016				(46,200)	(77,900)	-	-						
103	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2017				(3,100)	(21,900)	-	-						
104	HF 872	Albright	Unused NOL carryover, Refundable Credit	TY 2016				-	(30,000)	-	-						
105	SF 305	Rest	\$15,000 R&D Refundability	TY 2016						<b>(9,100)</b>	<b>(15,300)</b>						
106																	
107			<b>Subtotal - Corporate Franchise Taxes (Current Law + Change Items)</b>		<b>2,596,210</b>	<b>2,558,354</b>	<b>2,564,074</b>	<b>2,501,754</b>	<b>2,414,574</b>	<b>2,549,254</b>	<b>2,547,074</b>	1,321,445	1,238,894	<b>2,560,339</b>	1,253,958	1,306,451	<b>2,560,409</b>
108			Subtotal - Current Law		<b>2,596,210</b>	<b>2,551,054</b>	<b>2,544,374</b>	<b>2,551,054</b>	<b>2,544,374</b>	<b>2,551,054</b>	<b>2,544,374</b>	1,324,495	1,226,559	<b>2,551,054</b>	1,241,368	1,303,006	<b>2,544,374</b>
109			Subtotal - 2016 Change Items			<b>17,485</b>	<b>37,535</b>	<b>(49,300)</b>	<b>(129,800)</b>	<b>(1,800)</b>	<b>2,700</b>	(3,050)	12,335	<b>9,285</b>	12,590	3,445	<b>16,035</b>
110																	
111			<b>Sales and Use Tax</b>														
112			Current Law Receipts		10,946,956	<b>11,294,137</b>	<b>12,190,024</b>	<b>11,294,137</b>	<b>12,190,024</b>	<b>11,294,137</b>	<b>12,190,024</b>	5,582,534	5,711,603	<b>11,294,137</b>	5,966,171	6,223,853	<b>12,190,024</b>
113			Current Law Refunds		(656,485)	<b>(452,232)</b>	<b>(202,905)</b>	<b>(452,232)</b>	<b>(202,905)</b>	<b>(578,472)</b>	<b>(346,985)</b>	(289,543)	(162,689)	<b>(452,232)</b>	(106,023)	(96,882)	<b>(202,905)</b>
114			Current Law Refunds, Indian Sales Tax		(20,351)	<b>(22,600)</b>	<b>(23,400)</b>	<b>(22,600)</b>	<b>(23,400)</b>			(11,200)	(11,400)	<b>(22,600)</b>	(11,600)	(11,800)	<b>(23,400)</b>
115			Current Law Transfer Sales Tax on Motor Vehicle Leases		(68,500)	<b>(103,640)</b>	<b>(120,680)</b>	<b>(103,640)</b>	<b>(120,680)</b>	-	-	(49,500)	(54,140)	<b>(103,640)</b>	(58,860)	(61,820)	<b>(120,680)</b>
116			Current Law, City of Mpls Sales Tax to MSFA		2,773	3,705	5,484	<b>3,705</b>	<b>5,484</b>	<b>3,705</b>	<b>5,484</b>	1,686	2,019	<b>3,705</b>	2,440	3,044	<b>5,484</b>
117																	
118			<b>Session Change Items:</b>														
119	HF 215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2016				<b>(150,000)</b>	<b>(487,400)</b>	-	-						

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120	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2017				-	(37,800)	-	-			-			-
121	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2017				-	(53,600)	-	-			-			-
122	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2016^				(32,000)	(64,000)	-	-			-			-
123	HF848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	7/1/2016^	3,700	9,100	10,100	9,100	10,100	-	-	4,400	4,700	9,100	5,000	5,100	10,100
124			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY2015 Carryforward	7/1/2016				-	-	-	-			-			-
125	HF 1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2016				-	-					-			-
126			Subtotal - Sales Taxes for Transportation					(172,900)	(632,700)	-	-			-			-
127														-			-
128	SF 826	Gov	Solid Waste Tax - New Annual Rate for Construction & Demolition Waste	7/1/2016		120	280			120	280	-	120	120	140	140	280
129	HF 531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2016				(16,000)	(33,800)	-	-			-			-
130	HF 69	Davids	Vendor Allowance	7/1/2016				(9,800)	(21,200)	-	-			-			-
131	HF 2017	McDonald	Repeal Tax on Digital Products	7/1/2016				(10,600)	(25,700)	-	-			-			-
132	HF 1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2016				(4,900)	(11,500)	-	-			-			-
133	HF 1994DE1, SF 1875	Carlson, Rest	Exempts Purchases by 501C3 Organizations	7/1/2016				(5,700)	(13,000)	(5,700)	(13,000)			-			-
134	HF 764, SF 929	Swedzinski, Saxhaug	Modify the Application of the Tax for Modular Home Purchases	7/1/2016				(1,000)	(2,300)	(1,000)	(2,300)			-			-
135	HF 1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2016				(2,700)	(5,800)	-	-			-			-
136	HF 1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2016				(740)	(1,680)	-	-			-			-
137	SF 1221	Rosen	Sales tax exemption for pet adoption	7/1/2016						(450)	(1,010)			-			-
138	HF 412, SF 381	Wills, Clausen	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2016				(170)	(420)	(170)	(420)	-	(170)	(170)	(200)	(220)	(420)
139	HF 132-DE1	Albright	Exempt Precious Metal Bullion and Bullion Coins	7/1/2016				(390)	(890)	-	-			-			-
140	SF 190, SF 544	Franzen, Peterson, B.	Exemption for bullion	7/1/2016						(150)	(340)			-			-
141	HF 496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2016				(520)	(1,110)	-	-			-			-
142	HF 89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2016				(330)	(690)	-	-			-			-
143	HF 550	Baker	Exempts Purchases of Certain Propane Tanks (expires 12/31/2018)	DFE				(240)	(400)	-	-			-			-

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

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												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
144	HF 1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2016				(120)	(290)	-	-	-	(120)	(120)	(140)	(150)	(290)
145	HF 1510	Dziedzic	Durable medical equipment retroactive exemption	4/1/2009						(980)	(290)						
146	HF2019	McDonald	Exempt Sales & Purchases for City Celebrations	7/1/2016				(250)	(550)	-	-			-			-
147	HF 874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	1/1/2015				(180)	-	-	-			-			-
148	HF 2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2016				(14)	(28)	-	-			-			-
149	HF 532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2016				(10)	(20)	-	-			-			-
150	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2016				(80)	340	-	-	-	(80)	(80)	30	310	340
151	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)	7/1/2016				(200)	(400)	-	-			-			-
152			Create Two Rates for Vapor Products (interaction impact)	1/1/2017								-	(100)	(100)	(200)	(200)	(400)
153	HF 984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only	FY 2017				(2,019)	(2,440)	-	-			-			-
154	SF 41	Clausen	Exemption for admission to MSHSL events	DFE						(800)	(1,670)						
155	SF 389	Rest	Exemption for car seats	7/1/2016						(900)	(2,100)						
156	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit	7/1/2016						(1,800)	(4,100)						
157	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce (sales tax interaction)	7/1/2016						60	140						
158			Exemption on Suites	7/1/2016								-	(3,100)	(3,100)	(3,100)	(3,200)	(6,300)
159	2016 HF 3931	Simonsen	Sales Tax Exemption - Duluth School Property Re-development	7/1/2016-12/31/2017								-	(950)	(950)	(3,800)	-	(3,800)
160		Metsa	Sales Tax Exemption: Siding Facility Exemption	7/1/2016								-	(2,300)	(2,300)	(4,600)	(2,300)	(6,900)
161	2016 HF 3931	Rosen Gunther	Exemption - City of Madelia Business Re-build	7/1/2016 to 3/1/2018								-	(140)	(140)	-	-	-
162			Expanding SuperBowl Admission Exemption	7/1/2016 to 3/1/2018								-	-	-	(920)	-	(920)
163	2016 HF 3931, NP20-3	Rest	Collection & Remittance Requirements	Earlier of 7/1/2019 or court decision										-			-
164	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2016						(4,500)	(500)						
165										-	-						
166			<b>Subtotal - Sales Taxes (Current Law + Change Items)</b>			<b>10,728,590</b>	<b>11,858,903</b>	<b>10,490,507</b>	<b>11,093,945</b>	<b>10,703,100</b>	<b>11,823,213</b>	5,238,377	5,483,253	<b>10,721,630</b>	5,784,338	6,055,875	<b>11,840,213</b>
167			Subtotal - Current Law		<b>10,204,393</b>	<b>10,719,370</b>	<b>11,848,523</b>	<b>10,719,370</b>	<b>11,848,523</b>	<b>10,719,370</b>	<b>11,848,523</b>	5,233,977	5,485,393	<b>10,719,370</b>	5,792,128	6,056,395	<b>11,848,523</b>
168			Subtotal - Change Items		<b>3,700</b>	<b>9,220</b>	<b>10,380</b>	<b>(228,863)</b>	<b>(754,578)</b>	<b>(16,270)</b>	<b>(25,310)</b>	4,400	(2,140)	<b>2,260</b>	(7,790)	(520)	<b>(8,310)</b>
169																	

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Tax Revenues**

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												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
170			<b>Estate Tax</b>														
171			Current Law Receipts		352,494	359,000	334,000	359,000	334,000	359,000	334,000	189,000	170,000	359,000	168,000	166,000	334,000
172			Current Law Refunds		(38,561)	(17,700)	(16,100)	(17,700)	(16,100)	(17,700)	(16,100)	(9,100)	(8,600)	(17,700)	(8,100)	(8,000)	(16,100)
173																	
174			<b>2015 Session Change Items:</b>														
175	SF 826	Gov	Recapture Tax Related to Eminent Domain	7/1/2011	-	(100)	(100)			(100)	(100)	(50)	(50)	(100)	(50)	(50)	(100)
176	HF 958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	Estates of decedents dying after 12/31/2015				(13,600)	(89,800)	-	-			-			-
177																	
178																	
179			<b>Subtotal - Estate Taxes (Current Law + Change Items)</b>			<b>341,200</b>	<b>317,800</b>	<b>327,700</b>	<b>228,100</b>	<b>341,200</b>	<b>317,800</b>	179,850	161,350	<b>341,200</b>	159,850	157,950	<b>317,800</b>
180			Subtotal - Current Law		313,933	341,300	317,900	341,300	317,900	341,300	317,900	179,900	161,400	341,300	159,900	158,000	317,900
181			Subtotal - Change Items			(100)	(100)	(13,600)	(89,800)	(100)	(100)	(50)	(50)	(100)	(50)	(50)	(100)
182																	
183			<b>State General Levy</b>														
184			Current law receipts		1,659,841	1,688,479	1,733,998	1,688,479	1,733,998	1,688,479	1,733,998	841,080	847,399	1,688,479	857,110	876,888	1,733,998
185																	
186			<b>Session Change Items:</b>														
187	SF 826	Gov	Base Expansion to Railroad Rolling Stock, Other Changes		-	-	37,010	-						-			
188			Base Expansion to Railroad Rolling Stock, Other Changes	Assess 16						0	0						
189	HF 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 2017				(137,700)	(754,460)					-			-
190			Exempts first \$100,000 of C/I property value	Pay 2017										(31,050)	(57,060)	(58,390)	(115,450)
191	SF 1479	Saxhaug	SRR values over \$300k moved from SGL to RMV; C/I reduction of \$51m in Pay16; setting separate base amounts	Pay 2017						(33,000)	(122,590)						
192	HF 135	Peppin	State General Levy Distribution to Cities	Pay 2017				(310)	(1,160)	-	-			-			-
193	HF 1831	Green	Property Tax Credit for Over-Valued Property with One-Year Look back	Pay 2017				-	(250)	-	-			-			-
194																	
195			<b>Subtotal - Property Tax (Current Law + Change Items)</b>		<b>1,659,841</b>	<b>1,688,479</b>	<b>1,771,008</b>	<b>1,550,469</b>	<b>978,128</b>	<b>1,655,479</b>	<b>1,611,408</b>	841,080	816,349	<b>1,657,429</b>	800,050	818,498	<b>1,618,548</b>
196			Subtotal - Current Law		1,659,841	1,688,479	1,733,998	1,688,479	1,733,998	1,688,479	1,733,998	841,080	847,399	1,688,479	857,110	876,888	1,733,998
197			Subtotal - 2016 Change Items			-	37,010	(138,010)	(755,870)	(33,000)	(122,590)			(31,050)	(57,060)	(58,390)	(115,450)
198																	
199			<b>Cigarette &amp; Tobacco Products Tax</b>														
200			Current Law Receipts		1,226,786	1,284,080	1,300,350	1,284,080	1,300,350	1,284,080	1,300,350	638,720	645,360	1,284,080	648,610	651,740	1,300,350
201			Current Law Refunds			(19,250)	(19,700)	(19,250)	(19,700)	(19,250)	(19,700)	(9,550)	(9,700)	(19,250)	(9,800)	(9,900)	(19,700)

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202								-	-	-	-	-	-	-	-	-	-
203			<i>Change Items</i>					-	-	-	-	-	-	-	-	-	-
204	HF 700	Davids	<i>Repeal Excise Tax Rate Indexing, Cigarette Excise Tax</i>	7/1/2016				(1,900)	(20,400)	-	-	(1,900)	(1,900)	(1,900)	(7,400)	(13,000)	(20,400)
205	HF 700	Davids	<i>Repeal Excise Tax Rate Indexing, Moist Snuff</i>	7/1/2016				(300)	(3,300)	-	-	-	(300)	(300)	(1,200)	(2,100)	(3,300)
206	HF 700	Davids	<i>Repeal Excise Tax Rate Indexing, Tobacco Products</i>	7/1/2016				(10)	(160)	-	-	-	(10)	(10)	(60)	(100)	(160)
207	HF 2183	Davids	<i>Create a Separate Excise Tax Rate for Vapor Products</i>	7/1/2016				(2,600)	(6,200)	-	-	-	-	-	-	-	-
208			<i>Create 2 Rates for Vapor Products</i>	1/1/2017								-	(1,000)	(1,000)	(2,600)	(2,700)	(5,300)
209	HF 1363	Franson	<i>Provides a Stamp Sales Discount &amp; Stamp Costs Paid By Distributor Eliminated, with repeal of indexing</i>	7/1/2016				(2,100)	(4,600)	-	-	-	-	-	-	-	-
210	SF 2099	Dziedzic	<i>Moist snuff taxed on each 1.2 ounce</i>	7/1/2016				-		720	1,600	-	-	-	-	-	-
211	SF 1802	Eaton	<i>June accelerated (81.4% TO 80%)</i>	7/1/2016						(800)	(negli)	-	-	-	-	-	-
212	SF888-3E		<i>Stop cigarette smugglers - compliance revenue</i>	various		1,325	2,650			1,325	2,650						
213																	
214			<b>Subtotal - Cig./Tob. Taxes (Current Law + Change Items)</b>		<b>1,199,129</b>	<b>1,266,155</b>	<b>1,283,300</b>	<b>1,257,920</b>	<b>1,245,990</b>	<b>1,266,075</b>	<b>1,284,900</b>	<b>629,170</b>	<b>632,450</b>	<b>1,261,620</b>	<b>627,550</b>	<b>623,940</b>	<b>1,251,490</b>
215			Subtotal - Current Law			1,264,830	1,280,650	1,264,830	1,280,650	1,264,830	1,280,650	629,170	635,660	1,264,830	638,810	641,840	1,280,650
216			Subtotal - Change Items			1,325	2,650	(6,910)	(34,660)	1,245	4,250	-	(3,210)	(3,210)	(11,260)	(17,900)	(29,160)
217																	
218			<b>Liquor, Wine and Beer Tax</b>														
219			Current Law Receipts		170,237	175,310	182,360	175,310	182,360	175,310	182,360	86,790	88,520	175,310	90,280	92,080	182,360
220			Current Law Refunds		(1,436)	(1,460)	(1,500)	(1,460)	(1,500)	(1,460)	(1,500)	(730)	(730)	(1,460)	(750)	(750)	(1,500)
221																	
222			<i>Session Modifications</i>														
223	SF 1892	Eaton	<i>June accelerated (81.4% TO 80%)</i>	7/1/2016				-	-	(100)	(negli)	-	-	-	-	-	-
224								-	-	-	-	-	-	-	-	-	-
225			<b>Subtotal - Liquor Taxes (Current Law + Change Items)</b>		<b>168,801</b>	<b>173,850</b>	<b>180,860</b>	<b>173,850</b>	<b>180,860</b>	<b>173,750</b>	<b>180,860</b>	<b>86,060</b>	<b>87,790</b>	<b>173,850</b>	<b>89,530</b>	<b>91,330</b>	<b>180,860</b>
226			Subtotal - Current Law			173,850	180,860	173,850	180,860	173,850	180,860	86,060	87,790	173,850	89,530	91,330	180,860
227			Subtotal - Change Items					-	-	(100)	(negli)	-	-	-	-	-	-
228								-	-	-	-	-	-	-	-	-	-
229			<b>Lawful Gambling Taxes</b>														
230			Current Law Lawful Gambling Combined Receipts Tax		89,988	113,100	120,900	113,100	120,900	113,100	120,900	55,200	57,900	113,100	59,600	61,300	120,900
231			Current Law Gambling Tax Refunds		(379)	(500)	(400)	(500)	(400)	(500)	(60)	(250)	(250)	(500)	(200)	(200)	(400)
232			[Lawful Gambling - Feb12 Base]					[73,800]	[73,800]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]
233			[Lawful Gambling Above Base (Stadium)]					[23,100]	[28,840]	[38,800]	[46,700]	[10,850]	[12,250]	[23,100]	[13,670]	[15,170]	[28,840]
234								-	-	-	-	-	-	-	-	-	-
235			<i>Change Items</i>					-	-	-	-	-	-	-	-	-	-
236	HF 1176	Hoppe	<i>Modification to Rate Structure &amp; Exemptions</i>	7/1/2016				(16,200)	(37,500)	-	-	-	-	-	-	-	-
237	HF 296	Knoblach	<i>New 9% Flat Rate for Paper Pull Tabs at Bingo Halls</i>	7/1/2016				(180)	(410)	-	-	-	(490)	(490)	(550)	(570)	(1,120)
238								-	-	-	-	-	-	-	-	-	-
239			<b>Subtotal - Lawful Gambling Taxes (Current Law + Change Items)</b>		<b>89,609</b>	<b>112,600</b>	<b>120,500</b>	<b>96,220</b>	<b>82,590</b>	<b>112,600</b>	<b>120,500</b>	<b>54,950</b>	<b>57,160</b>	<b>112,110</b>	<b>58,850</b>	<b>60,530</b>	<b>119,380</b>

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												FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
240			Subtotal - Current Law			112,600	120,500	112,600	120,500	112,600	120,500	54,950	57,650	112,600	59,400	61,100	120,500
241			Subtotal - Change Items					(16,380)	(37,910)	-	-	-	(490)	(490)	(550)	(570)	(1,120)
242												-	-	-	-	-	-
243			<b>Insurance Gross Earning &amp; Fire Marshall Tax</b>									-	-	-	-	-	-
244			Current Law Receipts		719,472	742,978	793,735	742,978	793,735	742,978	793,735	365,669	377,309	742,978	390,205	403,530	793,735
245			Current Law Refunds		(5,285)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(3,000)	(3,000)	(6,000)	(3,000)	(3,000)	(6,000)
246												-	-	-	-	-	-
247			<i>2015 Change Items</i>					-	-	-	-	-	-	-	-	-	-
248	HF 438	Kresha	<i>New Markets Tax Credit (impact outside budget window)</i>	TY 2018				-	-	-	-	-	-	-	-	-	-
249								-	-	-	-	-	-	-	-	-	-
250			<b>Subtotal - Insurance Gross Earning &amp; Fire Marshall Tax</b>		<b>714,187</b>	<b>736,978</b>	<b>787,735</b>	<b>736,978</b>	<b>787,735</b>	<b>736,978</b>	<b>787,735</b>	<b>362,669</b>	<b>374,309</b>	<b>736,978</b>	<b>387,205</b>	<b>400,530</b>	<b>787,735</b>
251			Subtotal - Current Law			736,978	787,735	736,978	787,735	736,978	787,735	362,669	374,309	736,978	387,205	400,530	787,735
252			Subtotal - 2015 Change Items					-	-	-	-	-	-	-	-	-	-
253								-	-	-	-	-	-	-	-	-	-
254			<b>Taconite Occupation Tax</b>									-	-	-	-	-	-
255			Current Law Receipts			4,800	6,000	4,800	6,000	4,800	6,000	2,300	2,500	4,800	3,000	3,000	6,000
256						-	-	-	-	-	-	-	-	-	-	-	-
257			<i>2015 Change Items</i>			-	-	-	-	-	-	-	-	-	-	-	-
258	HF 416	Anzelc	<i>Modification to the Definition of Direct Reduced Iron (DRI)</i>	Prod Yr 16		-	-	-	-	-	-	-	-	-	-	-	-
259	SF677	Tomassoni	<i>Modification for Direct Reduced Iron</i>			-	-	-	-	-	-	-	-	-	-	-	-
260						-	-	-	-	-	-	-	-	-	-	-	-
261			<b>Subtotal - Taconite Occupation Tax</b>			<b>4,800</b>	<b>6,000</b>	<b>4,800</b>	<b>6,000</b>	<b>4,800</b>	<b>6,000</b>	<b>2,300</b>	<b>2,500</b>	<b>4,800</b>	<b>3,000</b>	<b>3,000</b>	<b>6,000</b>
262			Subtotal - Current Law			4,800	6,000	4,800	6,000	4,800	6,000	2,300	2,500	4,800	3,000	3,000	6,000
263			Subtotal - 2015 Change Items			-	-	-	-	-	-	-	-	-	-	-	-
264						-	-	-	-	-	-	-	-	-	-	-	-
265			<b>Other Net Tax Revenue</b>									-	-	-	-	-	-
266			Current Law Receipts:		-	-	-	-	-	-	-	-	-	-	-	-	-
267					-	-	-	-	-	-	-	-	-	-	-	-	-
268			Mortgage Registry Tax		194,764	215,778	227,575	215,778	227,575	215,778	227,575	107,698	108,080	215,778	112,775	114,800	227,575
269			Deed Transfer Tax		184,005	229,600	257,408	229,600	257,408	229,600	257,408	109,427	120,173	229,600	127,379	130,029	257,408
270			Controlled Substance Tax		6	10	10	10	10	10	10	5	5	10	5	5	10
271			Other Gross Earnings		101	100	100	100	100	100	100	50	50	100	50	50	100
272			Medical Assistance Surcharges		573,977	548,614	548,614	548,614	548,614	548,614	548,614	274,307	274,307	548,614	274,307	274,307	548,614
273			Motor Vehicle Registration Tax		1,320	1,300	1,300	1,300	1,300	1,300	1,300	650	650	1,300	650	650	1,300
274			Other Tax Refunds		(11,677)	(11,060)	(12,110)	(11,060)	(12,110)	(11,060)	(12,110)	(5,205)	(5,855)	(11,060)	(6,055)	(6,055)	(12,110)
275			<b>Subtotal - Other</b>		<b>942,496</b>	<b>984,342</b>	<b>1,022,897</b>	<b>984,342</b>	<b>1,022,897</b>	<b>984,342</b>	<b>1,022,897</b>	<b>486,932</b>	<b>497,410</b>	<b>984,342</b>	<b>509,111</b>	<b>513,786</b>	<b>1,022,897</b>
276																	
277			<b>Miscellaneous - Revenue Modifications</b>														
278																	

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Tax Revenues**

\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\*

**All Dollars in Thousands**

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

Line	Gov/House/Senate #	Author	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2014-15	Gov FY2016-17	Gov FY2018-19	House (A172) FY2016-17	House (A172) FY2018-19	Senate (A84) FY2016-17	Senate (A84) FY2018-19	Conference FY2016	Conference FY2017	Conference FY2016-17	Conference FY2018	Conference FY2019	Conference FY2018-19
279		Barrett	<i>Border Cities, Taylor Falls</i>					-	-	-	-			-			-
280	HF 894	Kiel	<i>Border City Allocation Made Permanent</i>	7/1/2016				(1,000)	(2,000)	-	-	-		-			-
281	SF 907	Eken	<i>Border City Allocation Made Permanent</i>	TY 2017						(2,000)	-	-	(3,000)	(3,000)	-	-	-
282	HF 1775	Davids	<i>Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes</i>					-	-	-	-			-			-
283			<i>Report on Tax Credit for Employers who Hire Veterans</i>					-	-	-	-			-			-
284	SF 1354	Rest	<i>Dept. Earnings - Tax Court; threshold increase for small claims</i>	DFE						(3)	(6)	-	(3)	(3)	(3)	(3)	(6)
285	SF888-3E		<i>Stop Cigarette smugglers - fines &amp; fees revenue</i>	various		-	-										
286			<i>Stop Cigarette smugglers - fines &amp; fees revenue modified</i>	various		801	1,602			801	1,602						
287			<b>Subtotal - Miscellaneous</b>			801	1,602	(1,000)	(2,000)	(1,202)	1,596	-	(3,003)	(3,003)	(3)	(3)	(6)
288																	
289			<b>Total - Tax GF Revenues (Current Law + Change Items)</b>														
290			<b>Total - Tax GF Revenues - Current Law</b>		37,612,665	40,332,893	43,934,872	39,423,940	41,189,069	40,369,676	43,842,263	19,897,683	20,362,757	40,260,440	21,375,014	22,307,447	43,682,461
291			<b>Total - Change Items (based on 2016 estimates)</b>			(90,524)	(98,528)	(1,015,263)	(2,869,768)	(69,527)	(216,574)	(19,450)	(159,313)	(178,763)	(176,448)	(198,168)	(374,616)

^ An effective date of July 1, 2016 affects a transfer that occurs on or after July 1, 2017, is assumed to offset fiscal year 2017

Revenue impact with "undeterm." denotes that it is undetermined and it is not known if the impact will result in positive or negative revenue because the determination of domicile is made on a case-by-case basis.

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

General Fund Property Tax Refunds, Aids & Credits

\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\*

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	#	Author									General Fund Expenditures	FY2016	FY2017	FY2016-17	FY2018	FY2019
<b>PROPERTY TAX REFUNDS</b>																
292			Homeowners property tax refund - base	\$680,679	\$838,200	\$876,300	\$838,200	\$876,300	\$838,200	\$876,300	\$414,800	\$423,400	\$838,200	\$434,600	\$441,700	\$876,300
293			Renters property tax refund	412,709	446,200	464,200	446,200	464,200	446,200	464,200	221,400	224,800	446,200	229,600	234,600	464,200
294			Targeting	2,622	12,794	10,000	12,794	10,000	12,794	10,000	4,904	7,890	12,794	5,000	5,000	10,000
295			Forest Land Credits (SFIA)	10,478	10,830	11,630	10,830	11,630	10,830	11,630	5,290	5,540	10,830	5,720	5,910	11,630
296			<b>Subtotal - Property Tax Refunds base</b>	<b>1,106,488</b>	<b>1,308,024</b>	<b>1,362,130</b>	<b>1,308,024</b>	<b>1,362,130</b>	<b>1,308,024</b>	<b>1,362,130</b>	<b>646,394</b>	<b>661,630</b>	<b>1,308,024</b>	<b>674,920</b>	<b>687,210</b>	<b>1,362,130</b>
297			<b>Property Tax/Property Tax Refund Changes:</b>													
298			<b>Change Item: Modernize Railroad Property Tax</b>													
299		Gov			\$0	(\$3,140)										
300		Gov	Change Item: Home Office deduction calculation		(\$250)	(\$750)			(250)	(750)	0	(250)	(250)	(330)	(420)	(750)
301	Sf3462	Skoe	Change item: Mistakenly billed property tax refunds modifications	Pay 2017							-	-	-	[-negli]	[-negli]	[-negli]
302	HF2034	Quam	Change Item: LGA Limit 1st class cities to 112.5% ... PTR interactions	Pay 2017			0	3,700								
303	SF874	Koenen	PTR interaction: LGA increase	Pay 2017					-	(1,700)				(510)	(510)	(1,020)
304	SF1640	Eken	PTR interaction: CPA increase	Pay 2017					-	(1,560)				(250)	(250)	(500)
305			Change Item: CPA Public Defender aid repeal PTR interactions	Pay 2016			0	20								
306	SF207	Lourey	PTR interaction: County aid for ICWA out of home placement	Pay 2018					-	(470)	-	-	-	-	(470)	(470)
307	SF944	Bakk	PTR interaction: Township aid increase	Pay 2017					-	(60)						
308	HF570	Draskowski	Change Item: AIS repeal (Transf to DNR)- PTR interactions	Pay 2016			0	500								
309			Change Item: Minneapolis Library Aid repeal - PTR	Pay 2016			0	180								
310	HF147	Dettmer	Change Item: MVE military surviving spouses/permanently disabled - PTR interactions	Pay 2017			0	(60)			-	-	-	0	(60)	(60)
311	HF705	Howe	Change Item: Congressionally chartered vet organ reduced property tax class rate - PTR interactions	Pay 2018			0	20								
312	HF3858	Loon	Change Item: Omnibus education - PTR interactions	2016			0	640								
313			PTR interaction: Senate Ed Omnibus	2016					-	120						
314	HF1944	Hertaus	Change Item: Agriculture preserve allowed C/I (cell phone towers), early termination- PTR interactions	DFE			[-negli]	[-negli]								
315	SF1838	Osmek	PTR interaction: Early termination metropolitan ag preserves	7/1/2016					(negli)	(negli)	-	(negli)	(negli)	(negli)	(negli)	(negli)
316	SF1058	Eken	PTR interaction: Class 2 properties ag. purpose defn. modfn.	Assmt 2017					-	negli						

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Property Tax Refunds, Aids & Credits**

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	#	Author					General Fund Expenditures	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2016	FY2017	FY2016-17
317	HF287	Quam	Change Item: Agri homestead class chg- offsite owner - PTR interactions	Assmt 2017			0	[+negli]									
318	HF1407	Hackbarth	Change Item: Wine produced @ farm winery as agriculture product for property tax class - PTR inter	Assmt 2017			0	[+negli]									
319	SF257	Skoe	Change item: PTR interaction: ag containment facility exemption repeal	Assmt 2016					-	(300)	-	-	-	(150)	(150)	(300)	
320	HF1649	Dill	Change Item: Sustainable Forest Incentive early withdrwl	7/1/2016			[-negli]	[-negli]									
321	SF1414	Marty	Change item: SFIA modifications (DOR revised 5/12/15)	Apps due in 17					-	8,600	-	-	-	4,200	4,400	8,600	
322	SF 1057	Skoe	PTR interaction: PILT	Pay 2017					-	(180)							
323	SF368 HF873	Lourey Sudin	Change Item: Carlton County authorize levy - Sawyer recreational purpose PTR interactn	Pay 2017			0	[+negli]	-	negli	-	-	-	negli	negli	negli	
324	HF1671	Draskowski	Change Item: Reverse referendum allowed if taxes raised	Pay 2017				[unknown]									
325	HF782	Runbeck	Change Item: Reverse referendum app'vl of debt issue	Pay 2017				[unknown]									
326	SF828 HF625 A86	Rest Runbeck	Change Item: Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)	Pay 2017			[unknown]	[unknown]	[unknown]	[unknown]	0	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	
327	HF 491 A85	Heintzeman	Change item: Property tax due dates and penalties modified	Pay 2017			[unknown]	[unknown]	[unknown]	[unknown]	0	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	
328	SF129	Rest	Change Item: Decrease threshold for targeting PTR from 12% to 10%	Pay 2017					-	3,940							
329	SF921	Skoe	Change Item: Agricultural land targeting credit	Pay 2017					-	11,700							
330			PTR interaction: RR modernization	Assmt 16					-	(6,600)							
331			PTR interaction: RMV modfn	Pay 2017					-	(760)							
332			PTR interaction: Class rate change	Pay 2017					-	(7,120)							
333	SF1636	Skoe	PTR interaction: electric generation personal property tax elimination/new value method	Assmt 17					-	(880)							
334	SF1145/HF 988 SF2647/HF 2719 2016 HF 3931	Dahms Swedzinski Jensen Petersburz	Change item: PTR interaction- Two electric generation personal property tax exemptions	Pay 2017							-	-	-	-	10	10	
335	2016 HF 3931		Change item: PTR Interaction-Met Council Bonds	local approval							-	-	-	-	120	120	
336	2016 HF 3931		PTR interaction: Soccer stadium prop tax exemption - Costs begin in FY 2020								-	-	-	-	-	-	
337			PTR interaction: Maximum Effort Loan Aid	FY 2018- FY 2022							-	-	-	(160)	(160)	(160)	

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	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
338	SF1011	Saxhaug	PTR Interaction: Iron Range FD areawide tax rate change capped						0	(unknown)						
339			<b>Subtotal Property Tax changes</b>		(250)	(3,890)	0	5,000	(250)	1,670	-	(250)	(250)	2,800	2,510	5,310
340																
341			Political Contribution Refund -base	7,107	1,200	8,000	1,200	8,000	1,200	8,000	1,200	-	1,200	3,500	4,500	8,000
342			Tax Refund Interest -base	25,696	22,500	24,500	22,500	24,500	22,500	24,500	11,000	11,500	22,500	12,000	12,500	24,500
343																
344			<b>Other Refund Changes</b>													
345	HF538	Drazkowski	Change Item: Repeal Political Contribution Refund				0	(8,000)								
346			<b>Subtotal Other Refund changes</b>				0	(8,000)								
347																
348			<b>LOCAL AIDS</b>													
349			Local Government Aid (LGA)	934,955	1,036,324	1,038,796	1,036,324	1,038,796	1,036,324	1,038,796	516,926	519,398	1,036,324	519,398	519,398	1,038,796
350			12, SS1, Ch 1 Flood Disaster Assistance	80							0	0		0	0	
351			<b>Subtotal- Local Government Aid (LGA) base</b>	935,035	1,036,324	1,038,796	1,036,324	1,038,796	1,036,324	1,038,796	516,926	519,398	1,036,324	519,398	519,398	1,038,796
352																
353			<b>Modify LGA</b>													
354		GOV	Change Item: Increase LGA Pay 16 one-time		21,500											
355	HF2034	Quam	Change Item: Limit LGA 1st class cities to 112.5% average per capita aid for all other cities				0	(168,800)								
356			Change Item: CY 2015 Early LGA payment - FY 2015				0	0								
357			Change Item: CY 2015 Early LGA payment - FY 2016				0	0								
358	SF 1865 HF 1794	Stumpf Fabian	Change Item: Oslo 2013 city aid penalty forgiven/approp				37	0	37	-	-	37	37	-	-	-
359	SF712 HF890	Weber Schomacker	Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits				102	0	102	-	-	102	102	-	-	-
360			Change Item: Reduce City of Minneapolis LGA appropriation FY 2016-17 only				0	(4,459)								
361	SF874	Koenen	LGA Increase (include Rice Lake)						0	67,120	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000
362			LGA one-time pre-payment FY 2017								\$0	\$35,060	\$35,060	(\$35,060)	\$0	(\$35,060)
363			<b>Subtotal LGA changes</b>		21,500	0	139	(173,259)	139	67,120	0	35,199	35,199	(15,060)	20,000	4,940
364																
365			County Program Aid - base	371,805	418,532	416,911	418,532	416,911	418,532	416,911	209,969	208,563	418,532	208,457	208,454	416,911
366			Public Defender Cost	506	1,000	1,000	1,000	1,000	1,000	1,000	500	500	1,000	500	500	1,000
367			Local Impact Notes (DOF/MDE)	428	428	428	428	428	428	428	214	214	428	214	214	428
368			County AIS Prevention Aid	4,500	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000
369			Debt Service Aid - Lewis & Clark Jt Pwrs Bd		1,100	4,400	1,100	4,400	1,100	4,400	0	1,100	1,100	2,200	2,200	4,400
370			Township Aid	9,996	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000
371			Ch 366 Utility Transition Aid (cities and towns)	782	351	2	351	2	351	2	350	1	351	1	1	2
372			Production Property Transition Aid		127	183		183		127	0	127	127	102	81	183
373			Payments to Counties with Tribal Casinos - base	2,532	2,532	2,544	2,532	2,544	2,532	2,544	1,260	1,272	2,532	1,272	1,272	2,544

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	#	Author						FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019
374			<b>Modify CPA, Other Aids</b>															
375			<i>Change Item: Increase CPA Pay 16 one-time</i>			25,000												
376			<i>Change Item: CPA Formula working group</i>					0	0									
377	HF2016	Backer	<i>Change Item: CPA Repeal MMB/MDE Local Impact</i>	FY 2017				0	0									
378			<i>Note Subsidy (LIN to Leg. Auditor)</i>	Pay 2016				(214)	(428)									
379			<i>Change Item: Repeal Public Defender Aid</i>	Pay 2016				(500)	(1,000)									
380	SF1640	Eken	<i>CPA - Tax base equalization component modfn; increase</i>							-	54,600							
381			<i>Change item: CPA Increase</i>	Pay 2017												10,000	10,000	20,000
382	SF207	Lourey	<i>Change item: County aid for out of home placements related to Indian Children Welfare Act - Aids Pay 17</i>	Pay 2018						-	19,300	-	-	-	-	-	19,300	19,300
383	SF944	Bakk	<i>Township Aid - Incl. unorganized territories; increase</i>							-	4,000							
384	HF570	Drazkowski	<i>Change Item: Repeal AIS (Transf prog to DNR)</i>	Pay 2016		-		(10,000)	(20,000)									
385			<i>Change Item: Repeal Minneapolis Library Aid</i>	Pay 2016		-		(3,720)	(7,440)									
386	SF944	Bakk	<i>Aid payment shift (excl PILT &amp; taconite aid reimbursement) - Aids Pay 16</i>							209,300	13,550							
387	SF1958	Skoe	<i>Lewis &amp; Clark Debt Service Aid - Incr. bonding authority; require local share payments; other modifications</i>							-	2,000							
388			<i>Change item: Repeal Debt Service Aid - Lewis &amp; Clark Jt Pwrs Bd</i>	DFE						-	-	-	(1,100)	(1,100)	(2,200)	(2,200)	(4,400)	
389	2016 HF 3931		<i>Change item: Riparian Buffer Protection Aid</i>	Pay 2017								-	-	-	10,000	10,000	20,000	
390		Davids	<i>Change item: Maximum Effort Loan Aid</i>	FY 2018- FY 2022								-	-	-	3,200	3,200	6,400	
391	SF1636	Skoe	<i>Electric generation transition aid (personal pt elimination/new value method) - Aids Pay 17</i>							0	6,470							
392			<b>Subtotal CPA + Other Aids changes</b>			25,000	0	(14,434)	(28,868)	209,300	99,920	0	(1,100)	(1,100)	21,000	40,300	61,300	
393																		
394			DRA School - base		16,212	15,866	15,872	15,866	15,872	15,866	15,872	7,930	7,936	15,866	7,936	7,936	15,872	
395			DRA Non-School		20,422	20,286	20,286	20,286	20,286	20,286	20,286	10,143	10,143	20,286	10,143	10,143	20,286	
396			<b>Disparity Reduction Aid (DRA)- base</b>		36,634	36,152	36,158	36,152	36,158	36,152	36,158	18,073	18,079	36,152	18,079	18,079	36,158	
397																		
398			<b>PROPERTY TAX CREDITS</b>															
399			Res MVC School***		21	-	-	-	-	-	-	0	0	-	0	0	-	
400			Res MVC Non-School		-	-	-	-	-	-	-	0	0	-	0	0	-	
401			<b>Residential Market Value Homestead Credit-base</b>		21	-	-	-	-	-	-	0	0	-	0	0	-	
402																		
403			Agr MVC School		10,370	17,260	17,678	17,260	17,678	17,260	17,678	8,425	8,835	17,260	8,839	8,839	17,678	
404			Agr MVC Non-School		35,487	60,546	60,440	60,546	60,440	60,546	60,440	30,326	30,220	60,546	30,220	30,220	60,440	
405			Agric Market Value Hmstd Credit one time payment		16,643	-	-	-	-	-	-	-	-	-	-	-	-	

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	#	Author					General Fund Expenditures	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018
406	HF2077	Drazkowski															
407				62,500	77,806	78,118	77,806	78,118	77,806	78,118	38,751	39,055	77,806	83,459	85,259	168,718	
408																	
409						1,328	309	1,328	309	1,328	0	309	309	658	670	1,328	
410																	
411				3,052	3,984	4,571	3,984	4,571	3,984	4,571	1,827	2,157	3,984	2,251	2,320	4,571	
412				12,429	17,746	20,225	17,746	20,225	17,746	20,225	8,078	9,668	17,746	9,962	10,263	20,225	
413				15,481	21,730	24,796	21,730	24,796	21,730	24,796	9,905	11,825	21,730	12,213	12,583	24,796	
414																	
415				162	18	49	18	49	18	49	5	13	18	24	25	49	
416				704	62	200	62	200	62	200	12	50	62	100	100	200	
417				866	80	249	80	249	80	249	17	63	80	124	125	249	
418																	
419				27	-	-	-	-	-	-	0	0	-	0	0	-	
420				156	136	34	136	34	136	34	119	17	136	17	17	34	
421				183	136	34	136	34	136	34	119	17	136	17	17	34	
422																	
423				-	-	-	-	-	-	-	0	0	-	0	0	-	
424																	
425				[2791]	[2372]	[2141]	[2372]	[2141]	[(53)]	[37]	[(132)]	[79]	[(53)]	[38]	[(1)]	[37]	
426				[-1943]	[-2425]	[-2104]	[-2425]	[-2104]									
427																	
428	Gov	SF826	Change Item: Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1		0	360	-	-	0	360							
429			Subtotal Senior Deferral changes		-	360	-	-	-	360							
430																	
431				-	-	-	-	-	-	-	0	0	-	0	0	-	
432				62	-	-	-	-	-	-	0	0	-	0	0	-	
433				62	0	0	0	0	0	0	0	0	0	0	0	0	
434																	
435				320	320	320	320	320	320	320	160	160	320	160	160	320	
436				1,800	1,800	1,800	1,800	1,800	1,800	1,800	900	900	1,800	900	900	1,800	
437				280	280	280	280	280	280	280	140	140	280	140	140	280	
438				2,400	2,400	2,400	2,400	2,400	2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400	
439																	
440																	
441				1,122	1,122	1,122	1,122	1,122	1,122	1,122	561	561	1,122	561	561	1,122	
442				10,569	10,692	10,906	10,692	10,906	10,692	10,906	5,320	5,372	10,692	5,426	5,480	10,906	
443																	
444				7,129	7,040	7,017	7,040	7,017	7,040	7,017	3,655	3,385	7,040	3,332	3,685	7,017	
445																	
446				10,137	9,392	8,970	9,392	8,970	9,392	8,970	4,798	4,594	9,392	4,440	4,530	8,970	
447				17,266	16,432	15,987	16,432	15,987	16,432	15,987	8,453	7,979	16,432	7,772	8,215	15,987	
448																	

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

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	#	Author						FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018
449			<b>LOCAL PENSION AIDS</b>														
450			Aid to Police & Fire		183,508	201,644	217,895	201,644	217,895	201,644	217,895	98,474	103,170	201,644	106,977	110,918	217,895
451			Police & Fire Retirement Aid Supplement		30,996	31,000	31,000	31,000	31,000	31,000	31,000	15,500	15,500	31,000	15,500	15,500	31,000
452			Police/Fire Additional Amortization Aid		-	-	-	-	-	-	-	0	0	-	0	0	-
453																	
454			Police/Fire Amortization Aid (Open)		5,458	5,458	5,458	5,458	5,458	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458
455			Redirected Amortization Aid - TRFA + St Paul		4,188	4,188	4,188	4,188	4,188	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188
456			Police/Fire Supplemental Amortization Aid (Open)		-	-	-	-	-	-	-	0	0	-	0	0	-
457			Firefighters Relief Reimbursements		1,183	1,246	1,246	1,246	1,246	1,246	1,246	623	623	1,246	623	623	1,246
458																	
459			Public Employees Retirement Assoc. (PERA) Aid		28,333	28,133	27,947	28,133	27,947	28,133	27,947	14,090	14,043	28,133	13,997	13,950	27,947
460			Subtotal Local Pension Aids - base		253,666	271,669	287,734	271,669	287,734	271,669	287,734	133,510	138,159	271,669	141,920	145,814	287,734
461																	
462			Fire/EMS Volunteer Retention Stipend Aid - base			3,180	1,710	3,180	1,710	3,180	1,710	1,550	1,630	3,180	1,710	0	1,710
463																	
464			<b>Other Expenditures</b>														
465			PILT for DNR Owned Lands - base		62,407	63,537	76,185	63,537	76,185	63,537	76,185	31,656	31,881	63,537	37,980	38,205	76,185
466			<i>Modify PILT</i>														
467	HF1707	Drazkowski	<i>Change Item: PILT payments reduced due to ENR/OH trust fund payments</i>	7/1/2017				0	0								
468	SF1057	Skoe	<i>PILT per acre rate increase (\$1.50 to \$2); federally recognized tribes; past unpaid ditch assessment</i>	Pay 2017						3,750	7,505						
469			<b>Subtotal PILT changes</b>					0	0	3,750	7,505						
470																	
471			<b>Other Aids and One-Time Appropriations</b>														
472			Ch 389, Council on Results Perform Measuremt		804	796	806	796	806	796	806	397	399	796	402	404	806
473			Disaster Assistance City Tax Base Rplcmt Aid														
474			Local Option Disaster Credit		-	-	-	-	-	-	-						
475			SS2 Flood Local Option Abatement reimb (non school)		467	120	160	120	160	120	160	40	80	120	80	80	160
476			SS2 Flood Local Option Abatement reimb (school)		331	36	40	36	40	36	40	17	19	36	20	20	40
477			Moose Lake Assessment Reimbursement		2,000	-	-	-	-	-	-						
478			Bloomington Infrastructure Projects		-	9,340	9,720	9,340	9,720	9,340	9,720	4,820	4,520	9,340	4,860	4,860	9,720
479			City of Minneapolis Library debt service		-	3,720	7,440	3,720	7,440	3,720	7,440	-	3,720	3,720	3,720	3,720	7,440
480			Greater MN Intern, DOR transf to OHE		-	40	40	40	40	40	40	20	20	40	20	20	40
481																	
482			<b>Other Aids/Appropriations Changes</b>														
483			<i>Change Item: Eliminate transfer from General Fund to MSFA</i>	Pay 2017				(\$2,019)	(\$2,440)								
484		Dziedzic	<i>Change item: Grant to Hennepin County for job training centers rehabilitation</i>	FY 2017						1,130	-	-	1,130	1,130	-	-	-
485	SF656	Tomassoni	<i>Change item: Grant to St. Louis County for building removal on tax-forfeited land</i>	FY 2017						1,000	-	-	1,000	1,000	-	-	-
486			<i>Change item: Grants to Mille Lacs County for relief relating to property taxation in area jurisdictions</i>	FY 2017								-	1,400	1,400	-	-	-

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

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	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
<b>General Fund Expenditures</b>																
487			Change item: Grant to the City of Hibbing	FY 2016							465	-	465	-	-	-
488			Change item: Grant to the City of Madelia								1,200	-	1,200	-	-	-
489			Change item: Grant to Stearns County								52	-	52	-	-	-
490			Change item: Grants to Mahnomon City and County								-	3,000	3,000	-	-	-
491			Change item: Grant to the City of Lilydale								-	150	150	-	-	-
492	HF 2990	Swedzinski	Change item: Taxpayer assistance & Tax time savings grants	DFE							-	800	800	800	800	1,600
493			Change item: New Market grants								-	30,000	30,000	-	-	-
494			Veteran Jobs Grants	TY 2017						-		3,800				
<b>Mining Transfers</b>																
496			Change item: GF transfer of Occupation Tax proceeds to special accounts: Modify date (May 15 to July 1)	Prod yr 2016						(2,640)		(300)				
497	SF 677	Tomassoni	Increase GF transfer to special account - minimum of \$1.5 M or 2.5c to Mining Environmental and Regulatory Acct	Prod yr 2016						-		1,230				
498			New GF transfer to IRRRB Energy Efficiency & Mining Protection Account(TEDF): 15 cents per ton	Prod yr 2016						-		10,600				
<b>Studies &amp; Administration</b>																
500	Gov		Change Item: Modernize Rail Property Tax		224	112										
501	Gov		Chg Item: Disallowance of WFC for Full-Yr NR													
502	Gov		Change Item: DOR Administration K-12 Credit		400	800	-	-								
503	SF2113	Skoe	Study: Agricultural Valuation & Production							200	-					
504	SF1678	Rest	Study: E-filing							175	-					
505	HF1825 A179	Slocum	Change Item: Automatic sales suppression device use - criminal penalties				0	0			0	0	0	0	0	0
506	HF419	Anderson	Change Item: Study on County Administrative Impacts for health-Related costs				0	0								
507	SF1414	Marty	Change item: DNR Admin -							-	-	0	600	600	600	600
508		GOV	DOR Admin - Federal Conformity			1,647	70									
509			Change item: DOR Admin -							-	-	0	5,000	5,000	2,000	2,000
510	A130	Lenczewski	DOR Admin - unclaimed funds													
511	SF888 - 3E		DOR Admin - Stop cigarette smugglers**	various		1,036	2,072			1,036	2,072					
512			<b>Subtotal - Other Aids/Appropriations Changes</b>			3,307	3,054	(2,019)	(2,440)	901	17,402	1,717	43,080	44,797	3,400	3,400
513																

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

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	#	Author					FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
514			<b>GF Total - Property Tax Refunds, Aids and Credits base + changes</b>	\$2,931,654	\$3,400,972	\$3,453,351	\$3,335,101	\$3,246,260	3,565,255	3,647,804	1,663,939	1,766,122	3,430,061	1,774,925	1,847,852	3,622,777
515			<b>February 2016 Forecast - General Fund Property Tax Refunds, Aids &amp; Credits</b>	\$2,931,654	\$3,351,415	\$3,453,827	\$3,351,415	\$3,453,827	3,351,415	3,453,827	1,662,222	1,689,193	3,351,415	1,718,385	1,735,442	3,453,827
516			<b>GF Subtotal - Property Tax Refunds, Aids and Credits 2016 changes</b>	\$0	\$49,557	(\$476)	(\$16,314)	(\$207,567)	213,840	193,977	1,717	76,929	78,646	56,540	112,410	168,950

\* Note: Beginning with the February 2016 Forecast, reporting for Senior Deferral is tracked as Net Loan Activity in Prior Year Adjustments found on page 5 in the Revenues/Resources section of the General Fund, Fund Balance Analysis. A new line (#57) tracks Senior Deferral loan repayments, which offsets the existing appropriation (line # 56) for reimbursements to counties and results in a program net revenue impact found on line #58. Given that program resources are both expended and later repaid, Senior Deferral is now classified as a net revenue activity and as such, is no longer a component of the Property Tax Aids and Credits total in the General Fund.

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Property Tax Refunds, Aids & Credits**

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	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			<b>Items With No State Impact</b>													
517			<b>Property Tax Changes</b>													
518	HF922	Drazkowski	Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November	Pay 2017			0	0	0	0						
519	HF 457 SF 555	Applebaum Bonoff	Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30 (Met Council and Mosquito Control)	Pay 2017			0	0	0	0	0	0	0	0	0	0
520			Use of levy proceeds for local historical societies	DFE					0	0	0	0	0	0	0	0
521	2016 HF 3931	Sparks	2016 Course waiver for township boards (HF 3931)	DFE							0	0	0	0	0	0
522	SF1146 HF1200	Dahle Johnson,B	DOR assessor course offerings (mandatory appeals and equalization) modification	6/1/2016			0	0	0	0						
523	HF 951 A123	Lueck Lenczewski	Assessor accreditation modified (licensed for class of property which individual assesses)	7/1/2016			0	0								
524	SF896 HF1595	Skoe Persell	Soil & Water Conservation District levy mod'n (2015 House ENR Com)	Pay 2017					0	0	0	0	0	0	0	0
525	SF650 HF586 A41	Bakk Dill	Tofte; municipal housing authority powers	Local appvl + file					0	0	0	0	0	0	0	0
526	SF656 HF480	Tomassoni Metsa	St. Louis County; optional cancellation of tax forfeiture certain bldgs	DFE					0	0						
527	HF4	Kelly	Omnibus Transportation -CTIB impacts				0	0								
528	HF 2203	Torkelson	Allow county to refund taxes over time w/ consent	Pay 2016			0	0			0	0	0	0	0	0
529	HF 3931	Bakk	Cook-Orr Hospital district modfn (HF 3931)	DFE					0	0	0	0	0	0	0	0
530	A187		Estate Tax Review: Temporary Limit on Assessments	DFE							0	0	0	0	0	0
531	HF 3931	Lourey	Cloquet Fire Ambulance District (HF 3931)	Local appl+file +1					0	0	0	0	0	0	0	0
532			<b>Other</b>													
533	SF838 HF1236	Skoe Lenczewski	Budget Reserve buyback amount change	7/1/2016					0	0	0	0	0	0	0	0
534	SF881 HF1901	Rest Smith	Apportionment of estate taxes	Enacted					0	0						
535	SF1251 HF1467	Rest Anderson,S	Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)	Enacted					0	0						
536			Repeal of purpose statement req.						0	0						

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	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			<b>Items With No State Impact</b>													
537	SF1559 HF1589	Skoe Davids	<i>DOR policy provisions (House merged HF1589 with HF 1590)</i>	Various					0	0						
538	SF 1558 HF1590	Skoe Davids	<i>DOR technical provisions (HF 1590 went to Gen Reg)</i>	Various					0	0						
539	A15-0676 A15-0688 A16-1196	Davids	<i>2015-2016 DOR Policy &amp; Technical provisions</i>	Various							0	0	0	0	0	0
540			<i>Broadband service public-private partnerships; referendum req.</i>	DFE					0	0						
541			<i>PILT; Red River Watershed Mngmt Board</i>	Pay 2016					0	0	0	0	0	0	0	0
542	HF1830	Green	<i>Town local assessor office services by joint operating agreement w county</i>	7/1/2016			0	0								
543	SF944 HF938	Bakk Dill	<i>Uniform audit reporting req's for towns</i>	Pay 2017			0	0	0	0	0	0	0	0	0	0
544	HF 1362	Anzenc	<i>Towns conform to auditor reporting reqs to receive aid</i>	Pay 2017			0	0			0	0	0	0	0	0
545			<i>MSFA - Allocation of revenues (up to \$1.6 million)</i>	DFE					0	0	0	0	0	0	0	0
546	HF1950 SF1882	Davids Skoe	<i>DMC - City funds used for only public infrastructure costs; retro from June 22,2013</i>	Enacted			0	0	0	0						
547			<i>DMC - Modfn of city contribution; 100% match for first seven years</i>	Enacted					0	0						
548	HF920	Davids Drazkowski	<i>DMC - Modfn of city contribution; restrict spending to certain RR</i>	Enacted			0	0	0	0						
549	HF682	Norton	<i>DMC - Public infrastructure defn modfn, ect; some retro to original effective dates</i>	Enacted			0	0								
550	HF 3931	Rest	<i>Property tax adjstmt for coop electric assoc.</i>	DFE					0	0	0	0	0	0	0	0
551	HF 3931	Rest	<i>Transf for div'd lands rules restrctns modif</i>	DFE					0	0	0	0	0	0	0	0
552																
553			<b>TIF</b>													
554	SF993 A180	Rest	<i>General law TIF modifications</i>	DFE					0	0	0	0	0	0	0	0
555	HF1123	Davids	<i>General law TIF chgs; clarify interfund loans, etc</i>	DFE			0	0								
556	1492	Hoffman	<i>Coon Rapids; duration extension</i>	Upon local appvl					0	0	0	0	0	0	0	0

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	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			<b>Items With No State Impact</b>													
557	HF1933	Uglen	<i>Coon Rapids; duration extension modified</i>	Upon local appvl			0	0								
558	SF1838 HF2002	Sieben Schoen	<i>Cottage Grove; 5-yr rule extension</i>	Upon local appvl			0	0	0	0	0	0	0	0	0	0
559	SF 1575 HF1565	Torres Ray Slocum	<i>Richfield; 10 yr extension</i>	Upon local appvl			0	0	0	0	0	0	0	0	0	0
560	585	Cohen	<i>St. Paul; redevelopment TIF authorization</i>	Upon local appvl					0	0						
561	HF 609 A180	Pinto	<i>St. Paul redevelopment TIF extension to 12-31-20, one district only</i>	Upon local appvl			0	0			0	0	0	0	0	0
562	668 A74	Stumpf Rest	<i>Workforce housing development TIF (grant focus)</i>	cert after 7/1/2016					0	0						
563	HF684	Fabian	<i>Workforce housing development TIF modified</i>	cert after 7/1/2016			0	0								
564	HF 1945	Hertaus	<i>Wayzata TIF; 5 yr rule extension</i>	Upon local appvl			0	0								
565	HF 1299 A115	Masin Davids	<i>Eagan TIF; modify local approval method for 2014 spec law</i>	Upon local appvl			0	0								
566	HF 2196	Simonson	<i>Seaway Port Authority TIF - modify spec provisions</i>	Upon local appvl			0	0			0	0	0	0	0	0
567	2016 HF3931	Bly Dahle	<i>2016 Northfield TIF, 5-Year Rule Extension</i>	Local appl+file +1			0	0	0	0	0	0	0	0	0	0
568	HF 3525 SF 3100	Whelan Abler	<i>2016 Anoka TIF, 5-Year Rule Extension</i>	Local appl+file +1			0	0	0	0	0	0	0	0	0	0
569	HF 3202 HF 2650	Masin Carlson	<i>2016 Burnsville TIF, 2008 Special Law Modifications</i>	Local appl+file +1			0	0	0	0	0	0	0	0	0	0
570	HF 2630 SF 2280	Smith Limmer	<i>2016 Maple Grove TIF, 2014 Special Law Modification</i>	Local appl+file +1			0	0	0	0	0	0	0	0	0	0
571	HF 2401 SF 2345	Erhardt Franzen	<i>2016 Edina TIF, 2014 Special Law Modification</i>	DFE			0	0	0	0	0	0	0	0	0	0
572																
573			<b>Local Option Taxes</b>													
574	SF 114 HF176	Reinert Simonson	<i>Duluth; modifies boundaries for use of local tax proceeds</i>	Local appl+file +1			0	0	0	0	0	0	0	0	0	0

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund Property Tax Refunds, Aids & Credits**

**\*\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\*\***

**All Dollars in Thousands**

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

Line #	Gov-House-Senate		General Fund Expenditures	Updated Effect date	Mar Gov FY2016-17	Mar Gov FY2018-19	House (A172) FY2016-17	House (A172) FY2018-19	Senate (A84) FY2016-17	Senate (A84) FY2018-19	Conference			Conference		
	#	Author									FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			<b>Items With No State Impact</b>													
575	SF1451 A191	Sheran Rest	Mankato and N. Mankato; local sales tax extension & new authority MODIFIED	Local appl+file +1			0	0	0	0	0	0	0	0	0	0
576	HF 1413	Johnson,C	Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)	Local appl+file +1			0	0								
577	SF1958	Skoe	Luverne; local sales tax authority extension	Local appl+file +1					0	0						
578	SF 1130 HF 1254 SF1066	Dahms Swedzinski Wiklund	Marshall; validation of prior act	DfE+1			0	0	0	0	0	0	0	0	0	0
579			Local lodging tax base uniformity (same as Gov 2014 proposal)						0	0						
580	HF 587	Persell	Walker local sales tax- modified for water & sewer only	Local appl+file +1			0	0								
581	HF 421	Murphy,M	Proctor 0.5% local sales tax modified	Local appl+file +1			0	0			0	0	0	0	0	0
582	HF 534	Hamilton	Windom local sales and use tax modified	Local appl+file +1			0	0								
583	HF 3148	Kiel	East Grand Forks local sales/use (swim pool debt)	Local appl+file +1			0	0			0	0	0	0	0	0
584	HF 3603	Murphy, M	Hermantown local sales/use modf'd (include Wellness Center but no trail)	Local appl+file +1			0	0			0	0	0	0	0	0
585																
586			<b>Public Finance</b>													
587	SF1308	Rest	Public finance modification	Various					0	0	0	0	0	0	0	0
588																
589			<b>Minerals</b>													
590	2016 HF 3931 A 31		IRRRB approval authority transfer	7/1/2016							0	0	0	0	0	0
591			Allocation of 15 cents to TEDF	Prod yr 2016					0	0						
592	A91		Cook county 1 cent clarification	Prod yr 2016							0	0	0	0	0	0
593	SF670 A101	Tomassoni	Town allocation modfn: St. Louis County and Itasca	Prod yr 2016					0	0	0	0	0	0	0	0

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

**\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\***

All Dollars in Thousands

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

Line	Gov-House-Senate				House	House (A172)	House (A172)	Senate (A84)	Senate (A84)	Conference			Conference		
	#	Author			FY 2014-2015	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
594			<b><u>Legacy Fund/Natural Resources &amp; Arts Fund</u></b>												
595															
596	HF 531	Swedzinski	<i>Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)</i>			(900)	(2,000)	-	-						
597	HF 69	Davids	<i>Vendor Allowance</i>			(600)	(1,200)	-	-						
598	HF 2017	McDonald	<i>Repeal Tax on Digital Products</i>			(600)	(1,500)	-	-						
599	HF 1091	McDonald	<i>Machinery and Equipment Used by Restaurants Exempted</i>			(330)	(780)	-	-						
600	HF 1994, SF 1875	Carlson, Rest	<i>Exempts Purchases by 501C3 Organizations</i>			(300)	(800)	(300)	(800)						
601	HF 764, SF 929	Swedzinski, Saxhaug	<i>Modify the Application of the Tax for Modular Home Purchases</i>			(50)	(130)	(100)	(120)						
602	HF 1423	Petersburg	<i>Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)</i>			(200)	(400)	-	-						
603	HF 1132	Gunther	<i>Exempt Sales and Purchases of Non Profit Animal Shelters</i>			(40)	(100)	-	-						
604	HF 1221	Rosen	<i>Sales tax exemption for pet adoption</i>			-	-	(30)	(60)						
605	HF 412, SF 381	Wills, Clausen	<i>Exemption Modified for Certain Nonprofit Fundraising Events</i>			(10)	(20)	(10)	(20)	-	(10)	(10)	(10)	(10)	(20)
606	HF 132	Rosenthal	<i>Exempt Precious Metal Bullion and Bullion Coins</i>			(20)	(60)	-	-						
607	HF 190, SF 544		<i>Exemption for bullion</i>			-	-	(10)	(20)						
608	HF 496	Nornes	<i>Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas</i>			(30)	(60)	-	-						
609	HF 89	Davnie	<i>Expand Exemption for Textbook &amp; Instructional Materials</i>			(20)	(40)	-	-						
610	HF 550	Baker	<i>Exempts Purchases of Certain Propane Tanks</i>		(Negli.)	(10)	(20)	-	-						
611	HF 1628	Quam	<i>Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance</i>			(10)	(20)	-	-	-	(10)	(10)	(10)	(10)	(20)
612	HF 1510	Dziedzic	<i>Durable medical equipment retroactive exemption</i>			-	-	(60)	(20)						
613	HF 2019	McDonald	<i>Exempt Sales &amp; Purchases for City Celebrations, Amnesty Provision</i>			(10)	(30)	-	-						
614	HF 874	Rarick	<i>Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora</i>			(20)	-	-	-						
615	HF 2134	Knoblach	<i>Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization</i>			(1)	(2)	-	-						
616	HF 532	Petersburg	<i>Exempts Admissions to the Agricultural Center</i>			(1)	(2)	-	-						
617	HF700	Davids	<i>Repeal Excise Tax Rate Indexing (Interaction Impact)</i>			(Negli.)	(10)	-	-	-	(Negli.)	(Negli.)	(Negli.)	(10)	(10)

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

**\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\***

**All Dollars in Thousands**

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

Line	Gov-House-Senate				House	House (A172)	House (A172)	Senate (A84)	Senate (A84)	Conference			Conference			
	#	Author			FY 2014-2015	FY2016-17	FY2018-19	FY2016-17	FY2018-19	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
618	HF 2182	Davids	<i>Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)</i>			(10)	(20)	-	-							
619	SF 41	Clausen	<i>Exemption for admission to MSHSL events</i>			-		(50)	(100)							
620	SF389	Rest	<i>Exemption for car seats</i>			-		(50)	(120)							
621	SF 1186	Koenen	<i>Expand telecom equipment exemption to fiber/conduit</i>			-		(100)	(240)							
622			<i>Creates Two Rates for Vapor Products</i>							-	(5)	(5)	(10)	(10)	(20)	
623	SF 2099	Dziedzic	<i>Moist snuff taxed on each 1.2 ounce</i>					(negli)	(negli)							
624			<i>Exemption on Suites</i>							-	(180)	(180)	(180)	(190)	(370)	
625			<i>Sales Tax Exemption - Duluth School Property Re-development</i>							-	(50)	(50)	(200)		(200)	
626			<i>Sales Tax Exemption: Siding Facility Exemption</i>							-	(100)	(100)	(200)	(100)	(300)	
627			<i>Exemption - City of Madelia Business Re-build</i>							-	(10)	(10)	-	-	-	
628			<i>Expanding SuperBowl Admission Exemption</i>								(50)	(50)			-	
629	SF 1892	Eaton	<i>June accelerated (81.4% TO 80%)</i>					(260)	(20)							
630										-	-	-	-	-	-	
631						-	-			-	-	-	-	-	-	
632			<b>Subtotal - Legacy Fund/Natural Resources &amp; Arts Fund</b>			-	(3,162)	(7,194)	(920)	(1,530)	-	(415)	(415)	(610)	(330)	(940)
633			<b>Environment &amp; Natural Resources Fund Trust Account</b>													
634																
635	HF 1707	Drazkowski	<i>Distribution to Counties - effective July 1, 2017</i>	7/1/2017		-	(100)	-	-							
636																
637			<b>Subtotal - Environment &amp; Natural Resources Fund</b>			-	(100)	-	-	-	-	-	-	-	-	
638																
639			<b>Outdoor Heritage Fund Trust Account</b>													
640	HF 1707	Drazkowski	<i>Distribution to Counties - effective July 1, 2017</i>	7/1/2017		-	(900)	-	-							
641																
642			<b>Subtotal - Outdoor Heritage Fund Trust Account</b>			-	(900)	-	-	-	-	-	-	-	-	
643																
644			<b>Special Revenue Fund</b>													
645	HF 1707	Drazkowski	<i>State Board Investment Admin. Environment &amp; Natural Resources Pooled Trust Fund</i>				(Negli.)	(Negli.)								
646			<i>New Markets Grant Program Administration Account</i>			-	-	-	-	-	-	-	-	-	-	
647			<b>Subtotal - Special Revenue Fund</b>			-	-	-	-	-	-	-	-	-	-	
648																
649			<b>Environmental Fund</b>													
650			<i>Amend Solid Waste Management Tax Language Rate</i>					280	650	-	280	280	320	330	650	
651																

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

**\*\*\*UPDATED FOR FEBRUARY 2016 FORECAST\*\*\***

All Dollars in Thousands

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Line	Gov-House-Senate			House FY 2014-2015	House (A172) FY2016-17	House (A172) FY2018-19	Senate (A84) FY2016-17	Senate (A84) FY2018-19	Conference			Conference		
	#	Author							FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
652			<b>Subtotal - Environmental Fund</b>		-	-	280	650	-	280	280	320	330	650
653														
654			<b>State Airports Fund</b>											
655			<i>Aviation gas provisions</i>		-	-	4	10	-	4	4	5	5	10
656			<i>Refund allowed for aerial applicators</i>				(230)	(460)	-	(230)	(230)	(230)	(230)	(460)
657					-	-	-	-	-	-	-	-	-	-
658			<b>Subtotal - State Airports Fund</b>		-	-	(226)	(450)	-	(226)	(226)	(225)	(225)	(450)
659														
660			<b>Highway User Tax Distribution Fund (HUTDF)</b>											
661	HF 182, SF 983	Garofalo, Rest	<i>Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)</i>		(100)	(220)	(100)	(220)	-	(100)	(100)	(110)	(110)	(220)
662	SF 269	Rest	<i>Aviation gas provisions</i>				(23)	(53)	-	(23)	(23)	(25)	(28)	(53)
663					-	-	-	-	-	-	-	-	-	-
664			<b>Subtotal - HUTDF</b>		(100)	(220)	(123)	(273)	-	(123)	(123)	(135)	(138)	(273)
665														
666			<b>County State Aid Highway (CSAH)</b>											
667	HF 848	Davids	<i>Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax</i>	(1,850)	(4,550)	(5,050)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
668	HF 848	Davids	<i>Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward</i>		-	-	-	-	-	-	-	-	-	-
669			<i>Sales Tax on MV Lease to the Transportation Stability Fund</i>		(24,700)	(55,300)	-	-	-	-	-	-	-	-
670			<b>Subtotal - CSAH</b>	(1,850)	(29,250)	(60,350)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
671														
672			<b>Greater MN Transit Assistance Fund</b>											
673	HF 848	Davids	<i>Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax</i>	(1,850)	(4,550)	(5,050)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
674	HF 848	Davids	<i>Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward</i>		-	-	-	-	-	-	-	-	-	-
675			<i>Sales Tax on MV Lease to the Transportation Stability Fund</i>		(24,700)	(55,300)	-	-	-	-	-	-	-	-
676			<b>Subtotal - Transit Assistance Fund</b>	(1,850)	(29,250)	(60,350)	-	-	(2,200)	(2,350)	(4,550)	(2,500)	(2,550)	(5,050)
677														
678			<b>Transportation Stability Fund (HF 4-2E, Article 3, Section 5)</b>											
679	HF 215	Howe	<i>MV Auto Parts Tax Revenue</i>		(150,000)	(487,400)	-	-	-	-	-	-	-	-
680	HF 441	Swedzinski	<i>Deposit 6.5% Tax on Rental Cars</i>		-	-	-	-	-	-	-	-	-	-
681	HF 441	Swedzinski	<i>Deposit 9.2% Tax on Rental Cars</i>		-	-	-	-	-	-	-	-	-	-
682	HF 710	Koznick	<i>Transfer MV Lease Sales Tax Revenue</i>		-	-	-	-	-	-	-	-	-	-
683	HF 710	Koznick	<i>Sales Tax on Motor Vehicle Leases</i>		81,400	174,600	-	-	-	-	-	-	-	-
684					-	-	-	-	-	-	-	-	-	-
685			<b>Subtotal - Transportation Stability Fund</b>		(68,600)	(312,800)	-	-	-	-	-	-	-	-

**2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

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All Dollars in Thousands

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	#	Author							FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		
686																
687			<b><u>Health Care Access Fund</u></b>													
688	HF 2211	Dean	<i>Accelerated Repeal of MNCare Provider Taxes (TY 2019)</i>		-	-				-	-	-	-	-	-	-
689					-	-										
690			<b>Subtotal - Health Care Access Fund</b>		-	-				-	-	-	-	-	-	-
691																
692			<b><u>Douglas J. Johnson Economic Protection Trust Fund</u></b>													
693	A91		<i>Esser production tax redirected</i>				<i>unknown</i>	<i>unknown</i>								
694							-	-								
695			<b>Subtotal - DJJ</b>				<b>unknown</b>	<b>unknown</b>								
696																
697			<b><u>Taconite Environmental Protection Fund</u></b>													
698	A 31		<i>School consolidation account inflation capture</i>				-	(5,000)		-	-	-	(2,500)	(2,500)	(5,000)	
699							-	-		-	-	-	-	-	-	
700			<b>Subtotal - TEPF</b>				-	(5,000)		-	-	-	(2,500)	(2,500)	(5,000)	
701																
702			<b><u>IRRRB Fund</u></b>													
703	SF 33360	Bakk	<i>Early Separation Incentive</i>				(1,392)	2,104		-	(1,392)	(1,392)	1,047	1,057	2,104	
704							-	-								
705			<b>Subtotal - IRRRB Fund</b>				(1,392)	2,104		-	(1,392)	(1,392)	1,047	1,057	2,104	
706																
707			<b>Total - Non GF Changes</b>		<b>(3,700)</b>	<b>(130,362)</b>	<b>(441,914)</b>	<b>(2,381)</b>	<b>(4,499)</b>	<b>(4,400)</b>	<b>(6,576)</b>	<b>(10,976)</b>	<b>(7,103)</b>	<b>(6,906)</b>	<b>(14,009)</b>	