

**2015 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)**  
**General Fund and Other Funds**  
**All Dollars in Thousands**

Fiscal Summary	FY 2014-2015	Gov FY 2016-17	Gov FY 2018-19	FY2014- 2015	FY2016	House FY2017	FY2016-17	FY2018	House FY2019	FY2018-19	FY2014- 2015	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
	<b>Current Law, Forecasted Taxes, Aids and Credits Base</b>	2,955,869	3,361,341	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424
Total General Fund Revenue Changes	-	(139,430)	(136,300)	3,680	(935,485)	(1,483,919)	(2,419,404)	(1,542,114)	(1,829,514)	(3,371,628)	(negli)	(51,571)	(114,441)	(166,012)	(115,871)	(116,701)	(232,572)
Total General Fund Expenditure Changes - FY 2015 only				18,750													
Total General Fund Expenditure Changes	0	(\$1,565)	(\$3,838)		(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	0	217,574	74,028	291,602	108,803	107,623	216,426
<b>Total General Fund Changes (Revenues - Expenditures)</b>	<b>-</b>	<b>(137,865)</b>	<b>(132,462)</b>	<b>(15,070)</b>	<b>(899,284)</b>	<b>(1,372,331)</b>	<b>(2,271,615)</b>	<b>(1,440,850)</b>	<b>(1,727,120)</b>	<b>(3,167,970)</b>	<b>(negli)</b>	<b>(269,145)</b>	<b>(188,469)</b>	<b>(457,614)</b>	<b>(224,674)</b>	<b>(224,324)</b>	<b>(448,998)</b>
<b>Transfers</b>																	
Transfer Out of General Fund					(150,000)		(150,000)					(250,000)		(250,000)			
Transfer Into the Budget Reserve					150,000		150,000					250,000		250,000			

Note: The provision transferring \$250,000,000 from the general fund to the budget reserve was passed off the Senate Floor in SF 888-3E

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																			
General Fund Tax Revenues																			
All Dollars in Thousands																			
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																			
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
1		<b>Individual Income Tax</b>																	
2		Current Law Receipts		24,872,918	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306
3		Current Law Refunds		(2,825,366)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)
4		Laws of 2015, Chapter 1, Federal Conformity		9,265	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)
5																			
6		<b>2015 Session Change Items:</b>																	
7																			
8	HF 304	Lueck	Social Security Income Tax Subtraction, 5-Year Phased-In at 20%	TY 2015			(76,100)	(160,600)	(236,700)	(261,900)	(379,000)	(640,900)							
9	HF 299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per year	TY 2015			(25,200)	(26,400)	(51,600)	(27,800)	(29,100)	(56,900)							
10	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015			(4,000)	(3,900)	(7,900)	(4,200)	(4,400)	(8,600)							
11	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016			-	(300)	(300)	(300)	(300)	(600)							
12	HF281	Loon	R&D, Credit Extended to Sole Proprietors, Refundable Up to \$200,000	TY 2016			-	-	-	(3,000)	(3,200)	(6,200)							
13	SF38, 305	Rest Senjem	Extend the R&D credit to sole proprietors; with \$15,000 refundability	TY 2015									-	(2,700)	(2,900)	(5,600)	(3,000)	(3,200)	(6,200)
14	SF305	Rest	\$15,000 R&D refundability	TY 2015									-	(2,900)	(2,800)	(5,700)	(3,000)	(3,200)	(6,200)
15	HF 65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2015			(3,000)	(3,000)	(6,000)	(18,000)	(18,000)	(36,000)							
16	HF 798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2015			(23,400)	(23,600)	(47,000)	(23,900)	(24,100)	(48,000)							
17	HF 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)							
18	HF 848	Gov	K-12 Expense Credit, Increase Income Phase-out Threshold	TY 2015	(10,900)	(11,400)							-	(5,900)	(5,800)	(11,700)	(5,800)	(5,700)	(11,500)
19	SF826	Gov	K-12 Subtraction interaction with credit income threshold increase	TY 2015										500	400	900	400	400	800
20			K-12 Credit expansion to Head-start and district programs w/ income threshold increase	TY 2015										(1,400)	(1,400)	(2,800)	(1,400)	(1,400)	(2,800)
21	HF 848	Gov	Child & Dependent Care Credit Expansion	TY 2015	(104,900)	(118,450)													
22	HF 848	Gov	Income Tax Interaction - Pre-K & Dependent Care Exemption		1,700	9,950													
23	HF 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)							
24	HF 2084	Davids	Student Loan Refundable Credit	TY 2015			(64,700)	(65,900)	(130,600)	(67,200)	(68,400)	(135,600)							
25	HF 1479	Wills	Credit for Contributions to Section 529 Plans	TY 2015			(15,900)	(16,400)	(32,300)	(16,900)	(17,400)	(34,300)							
26	SF 293	Clausen	MN College Savings Plan contribution credit	TY 2016									-		(7,400)	(7,400)	(7,700)	(7,900)	(15,600)
27			Subtraction for Contributions to Section 529 Plans	TY 2015			(3,800)	(3,900)	(7,700)	(4,000)	(4,200)	(8,200)							
28	HF 245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2015			-	-	-	(160)	(170)	(330)							
29	HF 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							
30	SF 826	Gov	Disallowance of Working Family Credit, NonResidents	TY 2015	10,300	10,600							-	5,100	5,200	10,300	5,300	5,300	10,600
31			Working Family Credit Expansion, Increase Income Phase-out Threshold	TY 2015	(82,500)	(92,000)													
32	HF 30, SF 51	Davids, Skoe	Working Family Credit, TANF Funding Clarification	FY 2015			-	-	-	-	-	-							
33	HF 921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2015			(100)	(150)	(250)	(200)	(200)	(400)							
34	HF 407	O'Driscoll	Increase Long-Term Care Credit	TY 2015			(4,700)	(4,800)	(9,500)	(4,900)	(5,000)	(9,900)							
35	HF 377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016			-	(3,700)	(3,700)	(3,800)	(3,900)	(7,700)							
36	HF 1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2015			(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)							
37	HF 1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2015			(7,500)	(5,200)	(12,700)	(5,500)	(5,700)	(11,200)							
38	HF 2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015			-	(800)	(800)	(1,200)	(1,400)	(2,600)							
39	HF 381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2015			(600)	-	(600)	-	-	-							
40	HF 229	McDonald	Subtraction for Fitness Facility Fee	TY 2015			(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)							

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																				
General Fund Tax Revenues																				
All Dollars in Thousands																				
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																				
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19	
41	SF 350	Pappas	Fitness membership credit	TY 2015									-	(1,500)	(1,500)	(3,000)	(1,500)	(1,600)	(3,100)	
42	HF 837, SF 847, SF 745	Davids, Rest, Gazelka	Domicile Determination Modified, Prohibition of Certain Factors	TY 2015			Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	-	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.	
43	HF 1001, A15 Senate	Dean, Nelson	Domicile Determination Modified to Exclude Medical Treatment Days	TY 2015			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	
44	HF 2179,SF 2028	Davids, Rest	Domicile Determination Modified, Apportioning Board Member Income	DFE			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	
45	HF 2211	Dean	Premium Health Care Credit	TY 2016			-	(50,000)	(50,000)	(50,000)	(50,000)	(100,000)				-			-	
46			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2015			(265,700)	(272,900)	(538,600)	-	-	-				-			-	
47			Federal Conformity, Slain Officer Family Support Act of 2014	DFE			(Negli.)	-	(Negli.)	-	-	-	(negli)	(negli)	-	(negli)	-	-	(negli)	
48	HF 2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016			-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)				-			-	
49			Greater MN internship Modfn	TY 2015									-	(200)	(400)	(600)	(400)	(400)	(800)	
50	SF 79 199	Wiger Nelson	Veterans jobs credit and grant	TY 2016									-	-	(24,200)	(24,200)	(22,900)	(21,800)	(44,700)	
51	SF 1968	Sparks	Workforce housing tax credit	TY16 - 21									-	-	(5,000)	(5,000)	(7,000)	(7,000)	(14,000)	
52	SF 2074	Cohen	Film production credit	TY 2016									-	-	(1,600)	(1,600)	(1,600)	(1,600)	(3,200)	
53			Income Tax Interaction - Statewide Property Tax Base Expansion																	
54			Income Tax Interaction - Omnibus Education Finance				-	210	210	20	30	50				-			-	
55			Income Tax Interaction - Changes in State General Levy				-	7,500	7,500	11,090	14,870	25,960				-			-	
56			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)				-	-	-	5	5	10				-			-	
57			Income Tax Interaction - LGA Reduction to Cities of the				-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)				-			-	
58			Income Tax Interaction - CPA Changes (Public Defender Aid)				-	(10)	(10)	(10)	(10)	(20)				-			-	
59			Income Tax Interaction - Repeal AIS Aid				-	(190)	(190)	(190)	(190)	(380)				-			-	
60			Income Tax Interaction - City of Minneapolis Library Aid Changes				-	-	-	(70)	(70)	(140)				-			-	
61			Income tax interaction: Ag land targeting refund										-	-	270	270	230	180	410	
62			Income tax interaction: SGL reduction										-	-	4,450	4,450	4,450	4,450	8,900	
63			Income tax interaction: RR modernization										-	-	(110)	(110)	(110)	(110)	(220)	
64			Income tax interaction: RMV modfn										-	-	50	50	50	50	100	
65			Income tax interaction: Class rate change										-	-	(1,740)	(1,740)	(1,740)	(1,740)	(3,480)	
66			Income tax interaction: LGA increase										-	-	410	410	860	860	1,720	
67			Income tax interaction: CPA formula change & increase										-	-	460	460	560	560	1,120	
68			Income tax interaction: Township aid increase										-	-	negli	negli	40	40	80	
69			Income tax interaction: County aid for ICWA out of home placements										-	-	-	-	320	320	640	
70			Income tax interaction: PILT										-	-	70	70	70	70	140	
71			Income tax interaction: Senate Education Bill										-	-	-	-	-	-	-	
72			<b>Subtotal - Income Taxes (Current Law + 2015 Change Items)</b>		<b>21,870,517</b>	<b>24,733,348</b>	<b>19,705,051</b>	<b>10,208,268</b>	<b>10,612,109</b>	<b>20,820,377</b>	<b>11,562,480</b>	<b>12,121,518</b>	<b>23,683,998</b>	<b>19,705,051</b>	<b>10,721,668</b>	<b>11,282,609</b>	<b>22,004,277</b>	<b>12,083,825</b>	<b>12,763,533</b>	<b>24,847,358</b>
73			Subtotal - Current Law		<b>22,056,817</b>	<b>24,934,648</b>	<b>19,705,051</b>	<b>10,730,668</b>	<b>11,326,149</b>	<b>22,056,817</b>	<b>12,127,695</b>	<b>12,806,953</b>	<b>24,934,648</b>	<b>19,705,051</b>	<b>10,730,668</b>	<b>11,326,149</b>	<b>22,056,817</b>	<b>12,127,695</b>	<b>12,806,953</b>	<b>24,934,648</b>
74			Subtotal - 2015 Change Items		<b>(186,300)</b>	<b>(201,300)</b>	<b>-</b>	<b>(522,400)</b>	<b>(714,040)</b>	<b>(1,236,440)</b>	<b>(565,215)</b>	<b>(685,435)</b>	<b>(1,250,650)</b>	<b>(negli)</b>	<b>(9,000)</b>	<b>(43,540)</b>	<b>(52,540)</b>	<b>(43,870)</b>	<b>(43,420)</b>	<b>(87,290)</b>
75																				

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																				
General Fund Tax Revenues																				
All Dollars in Thousands																				
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																				
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19	
76		<b>Corporate Franchise Tax</b>																		
77		Current Law Receipts		3,021,155	3,018,740	2,974,837	1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740	<b>2,974,837</b>	1,497,086	1,524,069	<b>3,021,155</b>	1,503,892	1,514,848	<b>3,018,740</b>	
78		Current Law Refunds		(457,295)	(549,675)	(378,627)	(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)	<b>(378,627)</b>	(210,966)	(246,329)	<b>(457,295)</b>	(298,535)	(251,140)	<b>(549,675)</b>	
79		Laws of 2015, Chapter 1, Federal Conformity		11,705	(18,855)	(890)	12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)	<b>(890)</b>	12,730	(1,025)	<b>11,705</b>	(7,935)	(10,920)	<b>(18,855)</b>	
80																				
81		<b>2015 Session Change Items:</b>																		
82	SF 826	Gov	Treatment of Insurance Co. Used to Shelter Income	TY 2015	4,000	4,000			-				-	2,000	2,000	<b>4,000</b>	2,000	2,000	<b>4,000</b>	
83	SF 826	Gov	Accelerate Gain on Sale of a Business to Nonresidents	TY 2015	3,300	7,700			-				-	1,100	2,200	<b>3,300</b>	3,300	4,400	<b>7,700</b>	
84	SF 826	Gov	Exclude Derivatives from Sales Factor for Apportionment	TY 2015	-	-			-				-	-	-	-	-	-	-	
85	SF 826	Gov	Reduce Dividend Received Deduction for Debt-Financed Stock	TY 2015		200			-				-	100	100	<b>200</b>	100	100	<b>200</b>	
86	SF 826	Gov	Modify Defn. of Financial Institution	TY 2015	10,000	10,000			-				-	5,000	5,000	<b>10,000</b>	5,000	5,000	<b>10,000</b>	
87	SF 826	Gov	Prevent Tax Evasion	TY 2015	300	4,000			-				-			-			-	
88			Economic Substance Doctrine	TY 2016					-				-			-	100	300	<b>400</b>	
89	SF 826	Gov	Base-Year Percentage for Research Credit	TY 2015	(400)	(400)			-				-	(200)	(200)	<b>(400)</b>	(200)	(200)	<b>(400)</b>	
90	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015				(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)			-			-	
91	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016				(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)			-			-	
92	HF 872	Albright	Unused NOL carryover, Refundable Credit	TY 2015				-	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)			-			-	
93	SF 305	Rest	\$15,000 R&D Refundability	TY 2015									-	(7,500)	(6,100)	<b>(13,600)</b>	(6,500)	(6,900)	<b>(13,400)</b>	
94									-				-			-			-	
95			<b>Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)</b>		<b>2,592,965</b>	<b>2,475,710</b>	<b>2,595,320</b>	1,254,250	1,212,615	<b>2,466,865</b>	1,128,922	1,177,688	<b>2,306,610</b>	<b>2,595,320</b>	1,299,350	1,279,715	<b>2,579,065</b>	1,201,222	1,257,488	<b>2,458,710</b>
96			Subtotal - Current Law		<b>2,575,565</b>	<b>2,450,210</b>	<b>2,595,320</b>	1,298,850	1,276,715	<b>2,575,565</b>	1,197,422	1,252,788	<b>2,450,210</b>	<b>2,595,320</b>	1,298,850	1,276,715	<b>2,575,565</b>	1,197,422	1,252,788	<b>2,450,210</b>
97			Subtotal - 2015 Change Items		<b>17,400</b>	<b>25,500</b>	-	(44,600)	(64,100)	<b>(108,700)</b>	(68,500)	(75,100)	<b>(143,600)</b>	-	500	3,000	<b>3,500</b>	3,800	4,700	<b>8,500</b>
98																				
99			<b>Sales and Use Tax</b>																	
100			Current Law Receipts		<b>11,391,291</b>	<b>12,260,396</b>	<b>10,946,956</b>	5,587,223	5,804,068	<b>11,391,291</b>	6,022,582	6,237,814	<b>12,260,396</b>	<b>10,946,956</b>	5,587,223	5,804,068	<b>11,391,291</b>	6,022,582	6,237,814	<b>12,260,396</b>
101			Current Law Refunds		<b>(367,900)</b>	<b>(258,360)</b>	<b>(656,485)</b>	(216,580)	(151,320)	<b>(367,900)</b>	(130,110)	(128,250)	<b>(258,360)</b>	<b>(656,485)</b>	(216,580)	(151,320)	<b>(367,900)</b>	(130,110)	(128,250)	<b>(258,360)</b>
102			Current Law Refunds, Indian Sales Tax		<b>(23,800)</b>	<b>(24,600)</b>	<b>(20,351)</b>	(11,800)	(12,000)	<b>(23,800)</b>	(12,200)	(12,400)	<b>(24,600)</b>	<b>(20,351)</b>	(11,800)	(12,000)	<b>(23,800)</b>	(12,200)	(12,400)	<b>(24,600)</b>
103			Current Law Transfer Sales Tax on Motor Vehicle Leases		<b>(86,250)</b>	<b>(91,020)</b>	<b>(68,500)</b>	(41,510)	(44,740)	<b>(86,250)</b>	(45,510)	(45,510)	<b>(91,020)</b>	<b>(68,500)</b>	(41,510)	(44,740)	<b>(86,250)</b>	(45,510)	(45,510)	<b>(91,020)</b>
104			Current Law, City of Mpls Sales Tax to MSFA		6,364	11,268	2,773	2,774	3,590	<b>6,364</b>	5,101	6,167	<b>11,268</b>	<b>2,773</b>	2,774	3,590	<b>6,364</b>	5,101	6,167	<b>11,268</b>
105																				
106			<b>2015 Session Change Items:</b>																	
107	HF 215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015				(150,000)	(231,200)	<b>(381,200)</b>	(240,900)	(252,400)	<b>(493,300)</b>			-			-	
108	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015				-	-	-	(19,300)	(20,100)	<b>(39,400)</b>			-			-	
109	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015				-	-	-	(27,300)	(28,500)	<b>(55,800)</b>			-			-	
110	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015				-	(32,000)	<b>(32,000)</b>	(32,000)	(32,000)	<b>(64,000)</b>			-			-	
111	HF848	Davidis	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE			<b>3,700</b>	4,000	4,200	<b>8,200</b>	4,200	4,200	<b>8,400</b>			-			-	
112			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward					-	-	-	-	-	-			-			-	
113	HF 1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2015				-	-	-	-	-	-			-			-	
114			Subtotal - Sales Taxes for Transportation				<b>3,700</b>	(146,000)	(259,000)	<b>(405,000)</b>	(315,300)	(328,800)	<b>(644,100)</b>			-			-	
115																				
116	SF 826	Gov	Solid Waste Tax - New Annual Rate for Construction & Demolition Waste	7/1/2015	220	250							-	100	120	<b>220</b>	120	130	<b>250</b>	

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																				
General Fund Tax Revenues																				
All Dollars in Thousands																				
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																				
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19	
117	HF 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)				-			-	
118	HF 69	Davids	Vendor Allowance	7/1/2016			-	(10,300)	(10,300)	(10,900)	(11,300)	(22,200)				-			-	
119	HF 2017	McDonald	Repeal Tax on Digital Products	7/1/2015			(9,500)	(11,000)	(20,500)	(11,700)	(12,500)	(24,200)				-			-	
120	HF 1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015			(4,800)	(5,500)	(10,300)	(5,900)	(6,100)	(12,000)				-			-	
121	HF 1994DE1, SF 1875	Carlson, Rest	Exempts Purchases by 501C3 Organizations	7/1/2015			(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)	-	(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)	
122	HF 764, SF 929	Swedzinski, Saxhaug	Modify the Application of the Tax for Modular Home Purchases	7/1/2015			(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)	-	(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)	
123	HF 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)				-			-	
124	HF 1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015			(750)	(800)	(1,550)	(850)	(850)	(1,700)				-			-	
125	SF 1221	Rosen	Sales tax exemption for pet adoption	7/1/2015									-	(440)	(490)	(930)	(500)	(510)	(1,010)	
126	HF 412, SF 381	Wills, Clausen	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015			(290)	(300)	(590)	(300)	(310)	(610)	-	(290)	(300)	(590)	(300)	(310)	(610)	
127	HF 132-DE1	Rosenthal	Exempt Precious Metal Bullion and Bullion Coins	7/1/2015			(500)	(560)	(1,060)	(570)	(590)	(1,160)				-			-	
128	SF 190, SF 544	Franzen, Peterson, B.	Exemption for bullion	7/1/2015									-	(150)	(160)	(310)	(170)	(170)	(340)	
129	HF 496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015			(500)	(520)	(1,020)	(540)	(560)	(1,100)				-			-	
130	HF 89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2015			(340)	(340)	(680)	(350)	(360)	(710)				-			-	
131	HF 550	Baker	Exempts Purchases of Certain Propane Tanks	DFE		(20)	(240)	(240)	(480)	(140)	-	(140)				-			-	
132	HF 1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015			(140)	(140)	(280)	(150)	(160)	(310)				-			-	
133	HF 1510	Dziedzic	Durable medical equipment retroactive exemption	4/1/2009									-	(870)	(140)	(1,010)	(150)	(160)	(310)	
134	HF2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015			(250)	(275)	(525)	(275)	(275)	(550)				-			-	
135	HF 874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	1/1/2015		(Negl.)	(90)	(90)	(180)			-				-			-	
136	HF 2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2015			(14)	(14)	(28)	(14)	(14)	(28)				-			-	
137	HF 532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015			(2)	(2)	(4)	(2)	(2)	(4)				-			-	
138	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2015			60	80	140	80	180	260				-			-	
139	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)				(200)	(330)	(530)	(360)	(400)	(760)				-			-	
140	HF 984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only				(2,774)	(3,090)	(5,864)			-				-			-	
141	SF 41	Clausen	Exemption for admission to MSHSL events	7/1/2015									-	(780)	(800)	(1,580)	(820)	(850)	(1,670)	
142	SF 389	Rest	Exemption for car seats	7/1/2015									-	(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)	
143	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit	7/1/2015									-	(1,900)	(2,300)	(4,200)	(2,400)	(2,600)	(5,000)	
144	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce (sales tax interaction)	7/1/2015										50	60	110	60	60	120	
145	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2015										(3,900)	(200)	(4,100)	(200)	(100)	(300)	
146																-			-	
147			<b>Subtotal - Sales Taxes (Current Law + 2015 Change Items)</b>		<b>10,919,925</b>	<b>11,897,934</b>	<b>10,208,073</b>	<b>5,132,777</b>	<b>5,284,977</b>	<b>10,417,754</b>	<b>5,469,492</b>	<b>5,671,680</b>	<b>11,141,172</b>	<b>10,204,393</b>	<b>5,307,027</b>	<b>5,589,888</b>	<b>10,896,915</b>	<b>5,829,703</b>	<b>6,047,311</b>	<b>11,877,014</b>
148			Subtotal - Current Law		<b>10,919,705</b>	<b>11,897,684</b>	<b>10,204,393</b>	<b>5,320,107</b>	<b>5,599,598</b>	<b>10,919,705</b>	<b>5,839,863</b>	<b>6,057,821</b>	<b>11,897,684</b>	<b>10,204,393</b>	<b>5,320,107</b>	<b>5,599,598</b>	<b>10,919,705</b>	<b>5,839,863</b>	<b>6,057,821</b>	<b>11,897,684</b>
149			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		<b>220</b>	<b>250</b>	<b>3,680</b>	<b>(187,330)</b>	<b>(314,621)</b>	<b>(501,951)</b>	<b>(370,371)</b>	<b>(386,141)</b>	<b>(756,512)</b>	<b>-</b>	<b>(13,080)</b>	<b>(9,710)</b>	<b>(22,790)</b>	<b>(10,160)</b>	<b>(10,510)</b>	<b>(20,670)</b>





2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																			
General Fund Tax Revenues																			
All Dollars in Thousands																			
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																			
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
247		<b>Other Net Tax Revenue</b>																	
248		Current Law Receipts:																	
249				-	-	-													
250		Mortgage Registry Tax		211,828	228,797	194,764	103,461	108,367	864,186	111,587	117,210	228,797	194,764	103,461	108,367	864,186	111,587	117,210	228,797
251		Deed Transfer Tax		217,340	239,870	184,005	105,312	112,028	881,085	116,264	123,606	239,870	184,005	105,312	112,028	881,085	116,264	123,606	239,870
252		Controlled Substance Tax		10	10	6	5	5	36	5	5	10	6	5	5	36	5	5	10
253		Other Gross Earnings		100	100	101	50	50	401	50	50	100	101	50	50	401	50	50	100
254		Medical Assistance Surcharges		514,164	511,660	573,977	258,334	255,830	2,111,461	255,830	255,830	511,660	573,977	258,334	255,830	2,111,461	255,830	255,830	511,660
255		Motor Vehicle Registration Tax		1,300	1,300	1,320	650	650	5,220	650	650	1,300	1,320	650	650	5,220	650	650	1,300
256		Other Tax Refunds		(12,710)	(13,110)	(11,677)	(6,355)	(6,355)	(50,607)	(6,555)	(6,555)	(13,110)	(11,677)	(6,355)	(6,355)	(50,607)	(6,555)	(6,555)	(13,110)
257		<b>Subtotal - Other</b>		<b>932,032</b>	<b>968,627</b>	<b>942,496</b>	<b>461,457</b>	<b>470,575</b>	<b>932,032</b>	<b>477,831</b>	<b>490,796</b>	<b>968,627</b>	<b>942,496</b>	<b>461,457</b>	<b>470,575</b>	<b>932,032</b>	<b>477,831</b>	<b>490,796</b>	<b>968,627</b>
258																			
259		<b>Miscellaneous - 2015 Revenue Modifications</b>																	
260																			
261		Barrett <i>Border Cities, Taylor Falls</i>	7/1/2015				(100)	-	(100)	-	-	-				-			-
262	HF 894	Kiel <i>Border City Allocation Made Permanent</i>	7/1/2015				(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)				-			-
263	SF 907	Eken <i>Border City Allocation Made Permanent</i>	TY 2016										-	(2,000)	-	(2,000)	-	-	-
264	HF 1775	Davids <i>Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes</i>					-	-	-	-	-	-				-			-
265		<i>Report on Tax Credit for Employers who Hire Veterans</i>					-	-	-	-	-	-				-			-
266	SF888-3E	<i>Stop cigarette smugglers - fines &amp; fees revenue</i>	various										-	411	411	822	411	411	822
267		<b>Subtotal - Miscellaneous</b>					(1,100)	(1,000)	(2,100)	(1,000)	(1,000)	(2,000)		(1,589)	411	(1,178)	411	411	822
268																			
269		<b>Total - Tax GF Revenues (Current Law + 2015 Change Items)</b>		<b>40,619,103</b>	<b>44,535,178</b>	<b>37,628,546</b>	<b>19,002,308</b>	<b>19,350,621</b>	<b>38,352,929</b>	<b>20,297,699</b>	<b>21,015,551</b>	<b>41,313,250</b>	<b>37,534,878</b>	<b>19,886,222</b>	<b>20,720,099</b>	<b>40,606,321</b>	<b>21,723,942</b>	<b>22,728,364</b>	<b>44,452,306</b>
270		<b>Total - Tax GF Revenues - Current Law</b>		<b>40,758,533</b>	<b>44,671,478</b>	<b>37,624,866</b>	<b>19,937,793</b>	<b>20,834,540</b>	<b>40,772,333</b>	<b>21,839,813</b>	<b>22,845,065</b>	<b>44,684,878</b>	<b>37,534,878</b>	<b>19,937,793</b>	<b>20,834,540</b>	<b>40,772,333</b>	<b>21,839,813</b>	<b>22,845,065</b>	<b>44,684,878</b>
271		<b>Total - 2015 Change Items</b>		<b>(139,430)</b>	<b>(136,300)</b>	<b>3,680</b>	<b>(935,485)</b>	<b>(1,483,919)</b>	<b>(2,419,404)</b>	<b>(1,542,114)</b>	<b>(1,829,514)</b>	<b>(3,371,628)</b>	<b>(negli)</b>	<b>(51,571)</b>	<b>(114,441)</b>	<b>(166,012)</b>	<b>(115,871)</b>	<b>(116,701)</b>	<b>(232,572)</b>
		*HF 2019 includes an amnesty provision that may result in a revenue loss in FY 2015 but disclosure rules prevent the release of an estimate																	
		**The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill; the provision includes an administrative component carried in a later section of this spreadsheet																	
		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.																	



2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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		Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author			FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
<b>PROPERTY TAX REFUNDS</b>																				
272			\$831,300	\$859,600	\$287,212	\$409,900	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600
273			443,800	464,300	188,274	225,400	413,674	219,600	224,200	443,800	229,100	235,200	464,300	413,674	219,600	224,200	443,800	229,100	235,200	464,300
274			16,090	15,580	881	1,820	2,701	9,020	7,070	16,090	7,690	7,890	15,580	2,701	9,020	7,070	16,090	7,690	7,890	15,580
275			10,980	11,730	5,202	5,270	10,472	5,400	5,580	10,980	5,770	5,960	11,730	10,472	5,400	5,580	10,980	5,770	5,960	11,730
276			1,302,170	1,351,210	481,569	642,390	1,123,959	647,320	654,850	1,302,170	667,160	684,050	1,351,210	1,123,959	647,320	654,850	1,302,170	667,160	684,050	1,351,210
<b>Property Tax Refund Changes:</b>																				
278																				
279		Gov	(\$2,390)	(\$4,780)																
280		Gov	(\$420)	(\$750)											(170)	(250)	(420)	(330)	(420)	(750)
281	HF2034	Quam									0	1,960	1,960							
282	SF874	Koenen																		
283	SF1640	Eken																		
284											0	10	10							
285	SF207	Lourey																		
286	SF944	Bakk																		
287	HF570	Drazkowski									0	260	260							
288											0	0	0							
289	HF147	Dettmer									0	0	(60)	(60)						
290	HF705	Howe									0	20	20							
291	HF844	Loon									0	(300)	(300)							
292																				
293	HF1944	Hertaus									[+negli]	[+negli]	[+negli]							
294	SF1838	Osmek																		
295	SF1058	Eken																		
296	HF287	Quam									0	[-negli]	[-negli]							
297	HF1407	Hackbarth									0	[-negli]	[-negli]							
298	SF257	Skoe																		
299	HF1649	Dill									[+negli]	[+negli]	[+negli]							
300	SF1414	Marty																		
301	SF 1057	Skoe																		

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19			
	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
302	SF368 HF873	Lourey Sudin	Change Item: Carlton County authorize levy - recreational purpose PTR interactions						0	[+negli]	[+negli]	[+negli]	[+negli]	[+negli]	-	-	negli	negli	negli	negli	negli	negli
303	HF1671	Drazkowski	Change Item: Reverse referendum allowed if taxes raised						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]								
304	HF782	Runbeck	Change Item: Reverse referendum approval of debt issue						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]								
305	SF129	Rest	Decrease threshold for targeting PTR from 12% to 10%												-	-	1,170	1,170	1,270	1,320	2,590	
306	SF921	Skoe	Agricultural land targeting credit												-	-	7,800	7,800	6,500	5,200	11,700	
307			PTR interaction: RR modernization												-	-	(2,430)	(2,430)	(2,430)	(2,430)	(4,860)	
308			PTR interaction: RMV modfn												-	-	(380)	(380)	(380)	(380)	(760)	
309			PTR interaction: Class rate change												-	-	(3,560)	(3,560)	(3,560)	(3,560)	(7,120)	
310	SF1636	Skoe	PTR interaction: electric generation personal property tax elimination/new value method												-	-	-	-	(440)	(440)	(880)	
311	SF1011	Saxhaug	PTR Interaction: Iron Range FD areawide tax rate change capped												0	0	0	0	(unknown)	(unknown)	(unknown)	
312			<b>Subtotal Property Tax changes</b>	<b>(2,810)</b>	<b>(5,530)</b>				<b>0</b>	<b>1,950</b>	<b>1,950</b>	<b>2,320</b>	<b>2,260</b>	<b>4,580</b>	<b>-</b>	<b>(170)</b>	<b>5,750</b>	<b>5,580</b>	<b>3,000</b>	<b>1,860</b>	<b>4,860</b>	
313			Political Contribution Refund -base	<b>10,000</b>	<b>10,000</b>	3,673	3,700	<b>7,373</b>	4,500	5,500	<b>10,000</b>	4,500	5,500	<b>10,000</b>	<b>7,373</b>	4,500	5,500	<b>10,000</b>	4,500	5,500	<b>10,000</b>	
314			Tax Refund Interest -base	<b>28,000</b>	<b>30,000</b>	14,516	13,500	<b>28,016</b>	14,000	14,000	<b>28,000</b>	15,000	15,000	<b>30,000</b>	<b>28,016</b>	14,000	14,000	<b>28,000</b>	15,000	15,000	<b>30,000</b>	
315			<b>Other Refund Changes</b>																			
316			Change Item: Repeal Political Contribution Refund						(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)								
317	HF538	Drazkowski	<b>Subtotal Other Refund changes</b>						<b>(4,500)</b>	<b>(5,500)</b>	<b>(10,000)</b>	<b>(4,500)</b>	<b>(5,500)</b>	<b>(10,000)</b>								
318			<b>LOCAL AIDS</b>																			
319			Local Government Aid (LGA)	<b>1,036,324</b>	<b>1,038,796</b>	427,439	507,618	<b>935,057</b>	516,926	519,398	<b>1,036,324</b>	519,398	519,398	<b>1,038,796</b>	<b>935,057</b>	516,926	519,398	<b>1,036,324</b>	519,398	519,398	<b>1,038,796</b>	
320			12, SS1, Ch 1 Flood Disaster Assistance			0	80	<b>80</b>	0	0	0	0	0	<b>80</b>	0	0	0	0	0	0	0	
321			<b>Subtotal- Local Government Aid (LGA) base</b>	<b>1,036,324</b>	<b>1,038,796</b>	427,439	507,698	<b>935,137</b>	516,926	519,398	<b>1,036,324</b>	519,398	519,398	<b>1,038,796</b>	<b>935,137</b>	516,926	519,398	<b>1,036,324</b>	519,398	519,398	<b>1,038,796</b>	
322			<b>Modify LGA</b>																			
323	HF2034	Quam	Change Item: Limit LGA 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)								
324			Change Item: CY 2015 Early LGA payment - FY 2015							\$18,750	18,750	0	0	0	-							
325			Change Item: CY 2015 Early LGA payment - FY 2016						(18,750)	0	(18,750)	0	0	0								
326	SF 1865 HF 1794	Stumpf Fabian	Change Item: Oslo 2013 city aid penalty forgiven/approp						37	0	37	0	0	0	-	37	-	37	-	-	-	
327	SF712 HF890	Weber Schomacker	Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits						0	0	0	0	0	0	-	-	-	-	-	-	-	
328			Change Item: Reduce City of Minneapolis LGA appropriation FY 2017 only						\$0	(5,864)	(5,864)	0	0	0	-							
329	SF874	Koenen	Increase - Aids Pay 16						0	18,750	18,750	(18,713)	(90,514)	(109,227)	0	0	21,540	21,540	45,580	45,580	91,160	
330			<b>Subtotal LGA changes</b>			0	18,750	<b>18,750</b>	(18,713)	(90,514)	(109,227)	(84,650)	(84,650)	(169,300)	-	37	21,540	21,577	45,580	45,580	91,160	
331																						
332																						
333																						
334																						
335																						

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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.

Table with columns: Line #, Gov-House-Senate #, Author, General Fund Expenditures, Mar Gov FY2016-17, Mar Gov FY2018-19, House FY2014, House FY2015, House FY2014-15, House FY2016, House FY2017, House FY2016-17, House FY2018, House FY2019, House FY2018-19, Senate FY2014-15, Senate FY2016, Senate FY2017, Senate FY2016-17, Senate FY2018, Senate FY2019, Senate FY2018-19. Rows include various aid programs like County Program Aid, Public Defender Cost, Local Impact Notes, etc., and subtotals for CPA and Property Tax Credits.

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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		Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author			FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
380			48	50	148	15	163	23	25	48	25	25	50	163	23	25	48	25	25	50
381			200	200	704	0	704	100	100	200	100	100	200	704	100	100	200	100	100	200
382			248	250	852	15	867	123	125	248	125	125	250	867	123	125	248	125	125	250
383																				
384			2	-	5	18	23	2	0	2	0	0	-	23	2	0	2	0	0	-
385			80	80	55	132	187	40	40	80	40	40	80	187	40	40	80	40	40	80
386			82	80	60	150	210	42	40	82	40	40	80	210	42	40	82	40	40	80
387																				
388			-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
389																				
390			2,820	3,720	1,525	1,220	2,745	1,310	1,510	2,820	1,730	1,990	3,720	2,745	1,310	1,510	2,820	1,730	1,990	3,720
391																				
392	Gov	SF826	230	780										0	0	230	230	370	410	780
393			230	780				0	0	-	0	0	-	-	-	230	230	370	410	780
394																				
395			-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
396			-	-	22	0	22	0	0	-	0	0	-	22	0	0	-	0	0	-
397			0	0	22	0	22	0	0	0	0	0	0	22	0	0	0	0	0	0
398																				
399			320	320	160	160	320	160	160	320	160	160	320	320	160	160	320	160	160	320
400			1,800	1,800	900	900	1,800	900	900	1,800	900	900	1,800	1,800	900	900	1,800	900	900	1,800
401			280	280	140	140	280	140	140	280	140	140	280	280	140	140	280	140	140	280
402			2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400	1,200	1,200	2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400
403																				
404																				
405			1,122	1,122	561	561	1,122	561	561	1,122	561	561	1,122	1,122	561	561	1,122	561	561	1,122
406			10,770	10,986	5,279	5,305	10,584	5,358	5,412	10,770	5,466	5,520	10,986	10,584	5,358	5,412	10,770	5,466	5,520	10,986
407																				
408			8,067	8,578	3,445	3,758	7,203	3,949	4,118	8,067	4,257	4,321	8,578	7,203	3,949	4,118	8,067	4,257	4,321	8,578
409																				
410			9,736	9,616	5,126	4,986	10,112	4,892	4,844	9,736	4,814	4,802	9,616	10,112	4,892	4,844	9,736	4,814	4,802	9,616
411			17,803	18,194	8,571	8,744	17,315	8,841	8,962	17,803	9,071	9,123	18,194	17,315	8,841	8,962	17,803	9,071	9,123	18,194
412																				
413																				
414			198,740	215,052	89,572	93,931	183,503	97,673	101,067	198,740	105,234	109,818	215,052	183,503	97,673	101,067	198,740	105,234	109,818	215,052
415			31,000	31,000	15,498	15,500	30,998	15,500	15,500	31,000	15,500	15,500	31,000	30,998	15,500	15,500	31,000	15,500	15,500	31,000
416			-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
417																				
418			5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458	2,729	2,729	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458
419			4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188	2,094	2,094	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188
420			-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
421			1,200	1,200	558	559	1,117	600	600	1,200	600	600	1,200	1,117	600	600	1,200	600	600	1,200
422																				
423			28,296	28,296	14,187	14,148	28,335	14,148	14,148	28,296	14,148	14,148	28,296	28,335	14,148	14,148	28,296	14,148	14,148	28,296
424			268,882	285,194	124,638	128,961	253,599	132,744	136,138	268,882	140,305	144,889	285,194	253,599	132,744	136,138	268,882	140,305	144,889	285,194
425																				
426			3,230	1,730				1,580	1,650	3,230	1,730	0	1,730		1,580	1,650	3,230	1,730	0	1,730
427																				

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
428			<b>Other Expenditures</b>																		
429			PILT for DNR Owned Lands - base	63,547	77,201	30,970	31,436	62,406	31,661	31,886	63,547	38,483	38,718	77,201	62,406	31,661	31,886	63,547	38,483	38,718	77,201
430			<b>Modify PILT</b>																		
431	HF1707	Drazkowski	<i>Change Item: PILT payments reduced due to ENR/OH trust fund payments, effective July 1 2016</i>						0	0	0	0	(70)	(70)							
432	SF1057	Skoe	<i>PILT per acre rate increase (\$1.50 to \$2); federally recognized tribes; past unpaid ditch assessment</i>												-	3,750	3,750	7,500	3,755	3,755	7,510
433			<b>Subtotal PILT changes</b>						0	0	0	0	(70)	(70)	-	3,750	3,750	7,500	3,755	3,755	7,510
434																					
435			<b>Other Aids and One-Time Appropriations</b>																		
436			Ch 389, Council on Results Perform Measurement	777	786	419	385	804	387	390	777	392	394	786	804						
437			Disaster Assistance City Tax Base Rplcmt Aid																		
438			Local Option Disaster Credit	-	-																
439			SS2 Flood Local Option Abatement reimb (non school)	160	160	313	151	464	80	80	160	80	80	160	464						
440			SS2 Flood Local Option Abatement reimb (school)	46	40	237	103	340	26	20	46	20	20	40	340						
441			Moose Lake Assessment Reimbursement	-	-	2,000	0	2,000	0	0	-	0	0	-	2,000						
442			Bloomington Infrastructure Projects	9,680	9,720	0	0	-	4,820	4,860	9,680	4,860	4,860	9,720	-						
443			City of Minneapolis Library debt service	3,720	7,440	0	0	-	0	3,720	3,720	3,720	3,720	7,440	-						
444			Greater MN Intern, DOR transf to OHE	40	40	0	0	-	20	20	40	20	20	40	-						
445																					
446			<b>Other Aids/Appropriations Changes</b>																		
447	Gov		Modernize Rail Property Tax	280	112																
448	Gov		Disallowance of WFC for Full-Yr NR	35	-																
449	Gov		<i>Change Item: DOR Administration K-12 Credit</i>	700	800																
450			<i>Change Item: Eliminate transfer from General Fund to MSFA Fy 2016-17 only</i>						(\$2,774)	(\$3,090)	(\$5,864)	\$0	\$0	\$0							
451	HF1825	Slocum	<i>Change Item: Automatic sales suppression device use - criminal penalties</i>						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]							
452	HF419	Anderson	<i>Change Item: Study on County Administrative Impacts for health-Related costs</i>						0	0	0	0	0	0							
453		Dziedzic	<i>Grant to Hennepin County for job training centers rehabilitation</i>												-	1,130	-	1,130	-	-	-
454	SF656	Tomassoni	<i>Grant to St. Louis County for building removal on tax-forfeited land</i>												-	1,000	-	1,000	-	-	-
455	SF2113	Skoe	<i>Study: Agricultural Valuation &amp; Production</i>												-	200	-	200	-	-	-
456	SF1678	Rest	<i>Study: E-filing</i>												-	175	-	175	-	-	-
457	SF1354	Rest	<i>Tax Court; threshold increase for small claims division</i>												-	3	3	6	3	3	6
458	SF1414	Marty	<i>DNR Admin - preliminary</i>												-	-	300	300	200	200	400
459			<i>DOR Admin - preliminary</i>												-	1,000	700	1,700	600	600	1,200
460	SF888 - 3E		<i>DOR Admin - Stop cigarette smugglers**</i>												-	1,149	955	2,104	955	955	1,910
461			<b>Subtotal - Other Aids/Appropriations Changes</b>	1,015	912				(2,774)	(3,090)	(5,864)	0	0	0	-	4,657	1,958	6,615	1,758	1,758	3,516
462																					
463			<b>GF Total - Property Tax Refunds, Aids and Credits base + changes</b>	\$3,359,776	\$3,447,632	\$1,320,534	\$1,654,085	\$2,974,619	\$1,634,846	\$1,578,706	\$3,213,552	\$1,613,782	\$1,634,030	\$3,247,812	\$2,955,869	1,888,621	1,764,322	3,652,943	1,823,849	1,844,047	3,667,896
464			<b>February 2015 Forecast - General Fund Property Tax Refunds, Aids &amp; Credits</b>	\$3,361,341	\$3,451,470	\$1,320,534	\$1,635,335	\$2,955,869	\$1,671,047	\$1,690,294	\$3,361,341	\$1,715,046	\$1,736,424	\$3,451,470	\$2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470
465			<b>GF Subtotal - Property Tax Refunds, Aids and Credits 2015 changes</b>	(\$1,565)	(\$3,838)	0	18,750	\$18,750	(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	\$0	217,574	74,028	291,602	108,803	107,623	216,426

\*\*The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill - SF 888-3UE; the provision includes two revenue components carried in an earlier section of this spreadsheet

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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	Mar Gov	Mar Gov	House		House		House		Senate	Senate		Senate					
	#	Author		FY2016-17	FY2018-19	FY2014	FY2015	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
			<b>Items With No State Impact</b>																	
466			<b>Property Tax Changes</b>																	
467	HF922	Drazkowski	Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November					0	0	0	0	0	0							
468	SF555 HF457	Bonoff Applebaum	Levy Date Change for Met Council and Metro Mosquito Control Commission										0	0	0	0	0	0	0	0
469	HF 457	Applebaum	Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30					0	0	0	0	0								
470			Use of levy proceeds for local historical societies										0	0	0	0	0	0	0	0
471	SF354	Gazelka	Late payment date uniform penalty modification										0	0	0	0	0	0	0	0
472	HF 491	Heintzeman	Property tax due dates and penalties modified					0	0	0	0	0								
473	SF828 HF625	Rest Runbeck	Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)					0	0	0	0	0	0	0	0	0	0	0	0	0
474	SF1146 HF1200	Dahle Johnson,B	DOR assessor course offerings (mandatory appeals and equalization) modification					0	0	0	0	0	0	0	0	0	0	0	0	0
475	HF 951	Lueck	Assessor accreditation modified (licensed for class of property which individual assesses)					0	0	0	0	0								
476	SF896 HF1595	Skoe Persell	Soil & Water Conservation District levy mod'n. (House ENR Com)										0	0	0	0	0	0	0	0
477	SF650 HF586	Bakk Dill	Tofte; municipal housing authority powers										0	0	0	0	0	0	0	0
478	SF656 HF480	Tomassoni Metsa	St. Louis County; optional cancellation of tax forfeiture certain bldgs										0	0	0	0	0	0	0	0
479	HF4	Kelly	Omnibus Transportation -CTIB impacts					0	0	0	0	0								
480																				
481			<b>Other</b>																	
482	SF838 HF1236	Skoe Lenczewski	Budget Reserve date and buyback amount change										0	0	0	0	0	0	0	0
483	SF881 HF1901	Rest Smith	Apportionment of estate taxes										0	0	0	0	0	0	0	0
484	SF1251 HF1467	Rest Anderson,S	Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)										0	0	0	0	0	0	0	0
485			Repeal of purpose statement req.										0	0	0	0	0	0	0	0
486	SF1559 HF1589	Skoe Davids	DOR policy provisions (House merged HF 1589 with HF 1590)										0	0	0	0	0	0	0	0
487	SF 1558 HF1590	Skoe Davids	DOR technical provisions (HF 1590 went to Gen Reg)										0	0	0	0	0	0	0	0
488			Broadband service public-private partnerships; referendum req.										0	0	0	0	0	0	0	0
489			PILT; Red River Watershed Mngmt Board										0	0	0	0	0	0	0	0
490	HF1830	Green	Counties required to enter into joint operating agreements w town/townships					0	0	0	0	0								
491	SF944 HF938	Bakk Dill	Township aid conforming to auditor										0	0	0	0	0	0	0	0
492	HF 1362	Anzenc	Town audit requirements					0	0	0	0	0								
493			MSFA - Allocation of revenues										0	0	0	0	0	0	0	0

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers 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	Mar Gov	Mar Gov	House			House			House			Senate	Senate			Senate		
	#	Author		FY2016-17	FY2018-19	FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
<b>Items With No State Impact</b>																					
494	HF1950 SF1882	Dauids Skoe	DMC - City funds used for only public infrastructure costs						0	0	0	0	0	0	0	0	0	0	0	0	0
495			DMC - Modfn of city contribution; 100% match for first seven years											0	0	0	0	0	0	0	0
496	HF920	Dauids Drazkowski	DMC - Modfn of city contribution; restrict spending to certain RR						0	0	0	0	0	0	0	0	0	0	0	0	0
497	HF682	Norton	DMC - Public infrastructure defn modfn, ect						0	0	0	0	0	0	0	0	0	0	0	0	0
498																					
499			<b>TIF</b>																		
500	SF993	Rest	General law TIF modifications											0	0	0	0	0	0	0	0
501	HF1123	Dauids	General law TIF chgs; clarify interfund loans, etc						0	0	0	0	0	0	0	0	0	0	0	0	0
502	1492	Hoffman	Coon Rapids; duration extension											0	0	0	0	0	0	0	0
503	HF1933	Uglen	Coon Rapids; duration extension modified						0	0	0	0	0	0	0	0	0	0	0	0	0
504	SF1838 HF2002	Sieben Schoen	Cottage Grove; 5-yr rule extension						0	0	0	0	0	0	0	0	0	0	0	0	0
505	SF 1575 HF1565	Torres Ray Slocum	Richfield; 10 yr extension						0	0	0	0	0	0	0	0	0	0	0	0	0
506	585	Cohen	St. Paul; redevelopment TIF authorization											0	0	0	0	0	0	0	0
507	HF 609	Pinto	St. Paul redevelopment TIF extension to 12-31-20, one district only						0	0	0	0	0	0	0	0	0	0	0	0	0
508	668	Stumpf	Workforce housing development TIF (grant focus)											0	0	0	0	0	0	0	0
509	HF684	Fabian	Workforce housing development TIF modified						0	0	0	0	0	0	0	0	0	0	0	0	0
510	HF 1945	Hertaus	Wayzata TIF; 5 yr rule extension						0	0	0	0	0	0	0	0	0	0	0	0	0
511	HF 1299	Masin	Eagan TIF; modify local approval method for 2014 spec law						0	0	0	0	0	0	0	0	0	0	0	0	0
512	HF 2196	Simonson	Seaway Port Authority TIF - modify spec provisions						0	0	0	0	0	0	0	0	0	0	0	0	0
513																					
514			<b>Local Option Taxes</b>																		
515	SF 114 HF176	Reinert Simonson	Duluth; modifies boundaries for use of local tax proceeds						0	0	0	0	0	0	0	0	0	0	0	0	0
516	SF1451	Sheran	Mankato and N. Mankato; local sales tax extension & new authority											0	0	0	0	0	0	0	0
517	HF 1413	Johnson,C	Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)						0	0	0	0	0	0	0	0	0	0	0	0	0
518	SF1958	Skoe	Luverne; local sales tax authority extension											0	0	0	0	0	0	0	0
519	SF 1130 HF 1254	Dahms Swedzinski	Marshall; validation of prior act						0	0	0	0	0	0	0	0	0	0	0	0	0
520	SF1066	Wiklund	Local lodging tax base uniformity (same as Gov 2014 proposal)											0	0	0	0	0	0	0	0
521	HF 587	Persell	Walker local sales tax- modified for water & sewer only						0	0	0	0	0	0	0	0	0	0	0	0	0
522	HF 421	Murphy,M	Proctor 0.5% local sales tax modified						0	0	0	0	0	0	0	0	0	0	0	0	0
523	HF 534	Hamilton	Windom local sales and use tax modified						0	0	0	0	0	0	0	0	0	0	0	0	0
524																					
525			<b>Public Finance</b>																		
526	SF1308	Rest	Public finance modification											0	0	0	0	0	0	0	0
527																					
528			<b>Minerals</b>																		
529			Allocation of 15 cents to TEDF											0	0	0	0	0	0	0	0
530	SF670	Tomassoni	Town allocation modfn: St. Louis County											0	0	0	0	0	0	0	0

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
531																		
532																		
533	HF 2019	Swedzinski				(900)	(900)	(1,800)	(1,000)	(1,000)	(2,000)							
534	HF 69	Davids				-	(600)	(600)	(600)	(700)	(1,300)							
535	HF 2017	McDonald				(500)	(600)	(1,100)	(700)	(700)	(1,400)							
536	HF 1091	McDonald				(280)	(320)	(600)	(340)	(350)	(690)							
537	HF 1994, SF 1875	Carlson, Rest				(200)	(200)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
538	HF 764, SF 929	Swedzinski, Saxhaug				(50)	(50)	(100)	(60)	(60)	(120)	-	(50)	(50)	(100)	(60)	(60)	(120)
539	HF 1423	Petersburg				(100)	(100)	(200)	(100)	(100)	(200)							
540	HF 1132	Gunther				(50)	(50)	(100)	(50)	(50)	(100)							
541	HF 1221	Rosen										-	(30)	(30)	(60)	(30)	(30)	(60)
542	HF 412, SF 381	Wills, Clausen				(20)	(20)	(40)	(20)	(20)	(40)	-	(20)	(20)	(40)	(20)	(20)	(40)
543	HF 132	Rosenthal				(40)	(40)	(80)	(40)	(40)	(80)							
544	HF 190, SF 544											-	(10)	(10)	(20)	(10)	(10)	(20)
545	HF 496	Nornes				(30)	(30)	(60)	(30)	(30)	(60)							
546	HF 89	Davnie				(20)	(20)	(40)	(20)	(20)	(40)							
547	HF 550	Baker				(10)	(10)	(20)	(10)	(10)	(20)							
548	HF 1628	Quam				(10)	(10)	(20)	(10)	(10)	(20)							
549	HF 1510	Dziedzic										-	(50)	(10)	(60)	(10)	(10)	(20)
550	HF 2019	McDonald																
551	HF 874	Rarick				(10)	(10)	(20)										
552	HF 2134	Knoblach				(1)	(1)	(2)	(1)	(1)	(2)							
553	HF 532	Petersburg				(1)	-	(1)	-	-	-							
554	HF700	Davids				(Negli.)	(Negli.)	(Negli.)	(10)	(10)	(20)							
555	HF 2182	Davids				(10)	(20)	(30)	(20)	(20)	(40)							
556	SF 41	Clausen										-	(50)	(50)	(100)	(50)	(50)	(100)
557	SF389	Rest										-	(50)	(60)	(110)	(60)	(60)	(120)
558	SF 1186	Koenen										-	(110)	(130)	(240)	(140)	(150)	(290)



2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
559	SF 2099	Dziedziec										-	(negli)	(negli)	(negli)	(negli)	(negli)	(negli)
560	SF 1892	Eaton										-	(200)	(10)	(210)	(10)	(10)	(20)
561																		
562																		
563																		
564	HF 1707	Drazkowski																
565	HF 1707	Drazkowski																
566																		
567																		
568																		
569																		
570	HF 1707	Drazkowski																
571																		
572																		
573																		
574																		
575	HF 1707	Drazkowski																
576																		
577																		
578																		
579																		
580			510	590								-	240	270	510	290	300	590
581																		
582			510	590								-	240	270	510	290	300	590
583																		
584																		
585			(110)	(140)								-	4	4	8	5	5	10
586												-	(200)	(200)	(400)	(200)	(200)	(400)
587																		
588			(110)	(140)									(196)	(196)	(392)	(195)	(195)	(390)
589																		
590																		
591	HF 182, SF 983	Garofalo, Rest	(110)	(140)								-	(50)	(60)	(110)	(70)	(70)	(140)
592	SF 269	Rest										-	(20)	(20)	(40)	(30)	(30)	(60)
593																		
594			(110)	(140)									(70)	(80)	(150)	(100)	(100)	(200)
595																		

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
596																		
597	HF 848	Davids			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
598	HF 848	Davids					-	-	-	-	-							
599							(20,300)	(20,300)	(20,700)	(20,700)	(41,400)							
600					(1,850)	(2,000)	(22,400)	(24,400)	(22,800)	(22,800)	(45,600)							
601																		
602																		
603	HF 848	Davids			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
604	HF 848	Davids					-	-	-	-	-							
605							(20,300)	(20,300)	(20,700)	(20,700)	(41,400)							
606					(1,850)	(2,000)	(22,400)	(24,400)	(22,800)	(22,800)	(45,600)							
607																		
608																		
609	HF 215	Howe				150,000	231,200	381,200	240,900	252,400	493,300							
610	HF 441	Swedzinski				-	-	-	19,300	20,100	39,400							
611	HF 441	Swedzinski				-	-	-	27,300	28,500	55,800							
612	HF 710	Koznick				-	-	-	-	-	-							
613	HF 710	Koznick				-	72,600	72,600	73,400	73,400	146,800							
614							-	-	-	-	-							
615																		
616						150,000	303,800	453,800	360,900	374,400	735,300							
617																		
618	Hf 2211	Dean				-	-	-	-	(227,300)	(227,300)							
619							-	-	-	-	-							
620							-	-	-	(227,300)	(227,300)							
621																		
622																		
623												-	unknown	unknown	unknown	unknown	unknown	unknown
624												-						
625												-	unknown	unknown	unknown	unknown	unknown	unknown
626																		
627																		
628												-	-	-	-	(3,700)	(3,700)	(7,400)
629												-	-	-	-			
630												-	-	-	(3,700)	(3,700)	(7,400)	
631																		
633						400	400	(3,700)	143,718	255,959	399,677	-	(796)	(576)	(1,372)	(4,295)	(4,295)	(8,590)