

No Cost or Negligible Cost Provisions

Tax Conference Committee – May 10, 2019

Provision	Article	Side-by-Side Page Number	House Article & Section	Senate Article & Section	Comments
Stillbirth credit	Income, Corporate, and Estate	19	Article 2, section 23-24		Mostly clarifying language.
Minnesota State High School League	Sales Taxes	31	Article 3, section 29		Eliminates sunset of current exemption.
Petroleum bonds	Special Taxes	32, 34	Article 4, section 2, 3, 18 (part)	Article 9, section 9, 10, 18	Optional amendment language available.
Watershed districts	Property Taxes	34		Article 4, section 1-2	
Charitable farmland	Property Taxes	36	Article 5, section 10		
Licensed child care facility Requirement (CRV)	Property Taxes	36		Article 4, section 7	
Ag homestead; trusts	Property Taxes	37	Article 5, section 18-19	Article 4, section 10-11	
Class 2 (ag land; environmental purpose)	Property Taxes	38	Article 5, section. 23		
Recommended and ordered values (SAP)	Property Taxes	39		Article 4, section 19	
Notice (SAP)	Property Taxes	39		Article 4, section 20	
Notification (SAP)	Property Taxes	39		Article 4, section 21	
Fire special taxing districts	Property Taxes	40-41		Article 4, section 24, 28	
Metro ag preserves early termination	Property Taxes	42		Article 4, section 32	
Federal land trust; report	Property Taxes	43		Article 4, section 40	
State-assessed prop; report	Property Taxes	44	Article 5, section 51		
4d report	Property Taxes	44	Article 5, section 52		

Austin fire pension aid allocation	Aids and Credits	49	Article 6, section 16		Allows city to allocate aid the same way as under old law without a penalty.
Explicitly prohibit local taxes on food or food containers	Local Sales Taxes	52		Article 6, section 5	
Public finance (excluding same and similar)	Public Finance	60-61	Article 9, section 5, 6, 9	Article 8, section 5, 7	Transportations sales tax bonds provisions, Met Council provision, and district heating and cooling bonds.
Duluth Regional Exchange District and board	Miscellaneous	67	Article 10, section 5-11		
Local lodging taxes and travel intermediaries	DOR Miscellaneous	77	Art. 21, section 4-5		House version does not include Department's retroactive effective date.