

**2022 Legislature - House HF 3669 -3E, Senate HF 3669-2UE Omnibus Tax Bills
Tax and Property Tax No Cost Change Items - Conference Agreement**

	Change Item Description	Effective date
	<u>Tax changes - Miscellaneous (no state fund impact)</u>	
1	Tax Expenditure purpose statements submissions by Tax Chairs	DFE
2	DOR Policy and Technical, including HCSR eligibility date extension to 12.31 and Renter CRP e-filing reqmts	various
3	Deferred Compensation withholding	DFE
4	<u>Property tax changes - Miscellaneous (no state fund impact)</u>	
5	Delinquent Property Tax interest rate- county may set rate	Jan 1, 2023
6	Remove 10% interest unpaid balances repurchase of tax-forfeited property	Jan 1, 2023
7	Local Government debt financing (Public Finance bill)	DFE
8	City of Virginia exempted from net debt limit	DFE
9	<u>Property tax changes for Tax Increment Financing (TIF)</u>	
10	TIF update State Auditor - Various pooling provisions clarified, administrative expense limitations clarified, and application of violations and remedies expanded.	DFE +1
11	Plymouth TIF district spec rules (10yr extnd,uses)	Local appvl + file
12	Hopkins TIF District 2-11 amd special rules (30% incrm, uses)	Local appvl + file
13	Savage TIF district special rules (5-6yr) extended	Local appvl + file
14	Woodbury TIF District 13 special rules amended, Central Park	Local appvl + file
15	Fridley TIF district 20 special rules established, housing uses	Local appvl + file
16	Shakopee TIF special rules, soils deficiency district til 12.31.2026	Local appvl + file
17	<u>Local Lodging / Food & Beverage Taxes (no state fund impact)</u>	
18	Cook County local 1% lodging tax extended from 15 to 30 yrs	Local appvl + file
19	Plymouth 3% local lodging, extend 10-yr sunset to 10 yr	DFE
20	Lake of the Woods 3% local lodging tax for Event/Visitors Bureau	Local appvl + file
21	<u>Local Option Sales Taxes (no state fund impact)</u>	
22	Local taxes; resolution submission and referendum requirements clarified for modifying new & existing local sales tax	Local appvl + file
23	Temp authority pandemic-related construction cost incrs, up to \$3M for 2021 LOST, 10% incrs for 2022 LOST, sbjct to local approval	Local appvl
24	Henderson new 0.5% local sales for \$240K Allanson Pk Cmpgrnd 15 y	Local appvl + file
25	Proctor addl 0.5% to exst 1.0% local sales for \$3.85M/ 20y	Local appvl + file
26	Winona County new 0.25% local sales for \$28M / 25y Corrcn Fcilty	Local appvl + file
27	Rice County new 3/8% for \$77M/ 30y public sfty fcilty	Local appvl + file
28	Bloomington addl 0.5% local sales for \$135M/ 20y Ice Gdn/Well Cntr+	Local appvl + file
29	Edina expand 0.5% local sale rev to \$46.9M/17y Braemar Pk + impvmts	Local appvl + file
30	Brooklyn Center new 0.5% local sales for \$55M/20y for Com Cntr	Local appvl + file
31	Roseville new 0.5% local sales for \$65M/ 16y Maintnc Fcilty/Psspt Cntr+	Local appvl + file
32	Aitkin new 1.0% local sales for \$9.3M/ 19y Muny Bldg/pk impvmts	Local appvl + file
33	Golden Valley new 0.75% local sales for \$73M/ 30y Public Wks +Safety	Local appvl + file
34	Blackduck new 0.5% local sales for \$1.0M/ 20y 5 projects	Local appvl + file
35	East Grand Forks new 1.25% local sales for \$21.5M/20y CvcCntr/VFW	Local appvl + file
36	Rochester extnd 0.5% local sales \$215M/18y St constr/flood contrl/Rec, Economic vitality fund - either 50 or 60 based on election	Local appvl + file
37	Marshall extnd 0.5% for \$16M/ 30y for aquatic cntr	Local appvl + file
38	Waite Park modify 0.5% local sales use for \$15M 10th Ave Corridor Pjct, term 20 y	Local appvl + file
39	Moorhead extnd 0.5% local sales from 22 y to 30 y, \$31.6M for Reg Lib	Local appvl + file
40	Oakdale extnd 0.5% local sales 25 y to 30 y, \$37M for Pub Wk/Police Cntr	Local appvl + file
41	Warren extnd 0.5% local sales 20 y to 30 y, \$1.6M for Child Care Facility	Local appvl + file