

2019 SPECIAL SESSION OMNIBUS TAX BILL

REVISOR 19-5224

ALL FUNDS

May 23, 2019, 9:35 AM

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-1UE			CONFERENCE		
		FY 19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23
	GENERAL FUND FORECAST:												
1	TAX POLICY (REVENUE)	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024			
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES)	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094			
3													
4	GENERAL FUND PROPOSED CHANGES:												
5	TAX POLICY	31,730	861,265	1,041,610	28,230	1,347,860	1,695,670	14,472	(1,280)	33,935	22,612	79,310	224,694
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898	773	154,178	331,136	-	21,179	40,360	0	101,861	222,630
7	SUBTOTAL: GENERAL FUND EFFECT	31,730	778,146	882,712	27,457	1,193,682	1,364,534	14,472	(22,459)	(6,425)	22,612	(22,551)	2,064
8	CONFERENCE COMMITTEE TARGET, FY2019-21												
9	CONFERENCE COMMITTEE BALANCE, FY2019-2021											61	
10													
11	BUDGET RESERVE ACCOUNT												
12	CURRENT LAW	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733
13	PROPOSED CHANGE - Reduction to Budget Reserve Account	-	-	-	-	-	-	-	-	-	-	-	(491,469)
14	SUBTOTAL BUDGET RESERVE + PROPOSED CHANGES	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	2,074,733	1,583,264
15													
16	NON-GENERAL FUND PROPOSED CHANGES:												
17	LEGACY FUNDS	-	(2,090)	2,540	-	650	2,590	-	(370)	(340)	-	1,100	(800)
18	SPECIAL REVENUE FUND	-	166	160	-	6,566	7,260	-	36	276	-	154	18
19	ENVIRONMENTAL FUND	-	-	-	-	14,900	16,400	-	-	(14)	-	-	-
20	HEALTH CARE ACCESS FUND	-	-	-	-	(141)	39	-	-	(78)	(Negli)	873,040	1,422,040
21	REMEDIATION FUND	-	-	-	-	-	-	-	-	(Negl.)	-	-	-
22	TACONITE MUNICIPAL AID ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-
23	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-	-	(192)	(345)	-	-	-	-	(192)	(345)
24	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(232)	(551)	-	-	-	-	(232)	(551)
25	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	-	8,000	6,277	-	-	-
26	MINNESOTA HOUSING FINANCE AGENCY FUND	-	-	-	-	-	-	-	4,000	8,000	-	-	-
27	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-	-	-	-	-	-	-	-	-	-
28	SUBTOTAL: NON-GENERAL FUND EFFECT	-	(1,924)	2,700	-	21,551	25,393	-	11,666	14,121	-	873,870	1,420,362

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE						
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
TAX POLICY:																		
TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS																		
1	Switch Minnesota Starting Point to AGI	TY 19	-	(3,600)	(3,600)	-	(3,600)	(3,600)	-	(3,600)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
2	Conform to TCJA Standard Deduction, Eliminate Personal Exemptions, Deduction Changes					-	(164,900)	(81,900)				-	(107,400)	(57,500)	(164,900)	(44,700)	(37,200)	(81,900)
3	Limit SALT deduction to \$15K, Misc. Deductions Subject to 2% Limit Now Subject to 5% Limit	TY 19								108,800	103,700							
4	Indexing/COLA Provisions - with Chained CPI-U	TY20					43,200	95,700		44,000	97,700		12,700	30,500	43,200	39,300	56,400	95,700
5	Allow Exclusion of Discharged Student Loan Debt in Case of Death or Disability, Temporary	TY 19-25		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
6	Allow Section 529 Withdrawals of Up to \$10,000 for K-12 Tuition	TY 19-25						(1,700)		(1,700)	(2,000)							
7	Repeal Deduction for Alimony Payments and Corresponding Inclusion of Received Alimony	Agmnts. TY 19		3,900	7,400		3,900	7,400		3,900	7,400		1,600	2,300	3,900	3,100	4,300	7,400
8	Modify Limit on Wagering Losses, Temporary	TY 19-25		240	180		240	180		240	180		150	90	240	90	90	180
9	Disallow the Charitable Deduction for College Athletic Seating Payments	TY 19		3,100	2,400		3,100	2,400		3,100	2,400		1,900	1,200	3,100	1,200	1,200	2,400
10	Limit Mortgage Interest Deduction for Amounts Above \$750,000	TY 19		700	1,700		700	1,700		700	1,700		200	500	700	700	1,000	1,700
11	Disallow Exclusion for Qualified Moving Expense Reimbursement (Temporary)	TY 19-25		9,500	7,800					9,500	7,800		5,600	3,900	9,500	3,900	3,900	7,800
12	Disallow Exclusion for Qualified Moving Expense Reimbursement (Permanent)	TY 19					9,500	7,800										
13	Suspend Exclusion for Certain Employer-provided Bicycle Commuter Fringe Benefits, Temporary	TY 19-25		70	60		70	60		70	60		40	30	70	30	30	60
14	Allow Increased Contributions to ABLE Accounts, Temporary	TY 19-25		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
15	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 19		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
16	Repeal Special Rule Permitting Recharacterization of IRA Contributions	TY 19		750	750		750	750		750	750		450	300	750	350	400	750
17	SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS			14,660	16,690		(107,040)	30,490		165,760	216,090		(86,560)	(20,480)	(107,040)	2,170	28,320	30,490
TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS																		
20	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback	TY 18-26	400	19,400	14,200	400	19,400	14,200	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
21	Conform to Section 179 Expensing, But Maintain 80% MN Addback	TY18										560	2,600	2,800	5,400	2,000	800	2,800
22	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	TY18				(5,200)	(161,400)	(39,900)										
23	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	TY18/TY19	(5,200)	(126,100)	(64,000)				(5,200)	(126,100)	(64,000)							
24	Disallow Certain Active Pass Through Losses (Above \$250k for Single and \$500k for Joint Filers), Permanent	TY 19				4,400	94,100	82,000		94,100	82,000							
25	Disallow Certain Active Pass Through Losses (Above \$250k for Single and \$500k for Joint Filers), Temporary	TY 19-25	4,400	94,100	82,000				4,400	94,100	82,000	4,400	47,800	46,300	94,100	40,400	41,600	82,000
26	Tax Gain on Sale of Partnership on a Look-through Basis	TY 19	200	3,500	5,500	200	3,500	5,500	200	3,500	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500
27	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY 18	30	970	700	30	970	700	30	970	700	30	670	300	970	300	400	700
28	Charitable Contributions and Foreign Taxes Accounted for in Determining Limit on Partner's Share of Loss	TY 18	100	2,100	1,700	100	2,100	1,700	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700
29	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	30	870	500	30	870	500	30	870	500	30	570	300	870	300	200	500
30	Limit Net Interest Deduction to 30% of Income	TY 19	8,100	182,100	247,100	8,100	182,100	247,100	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
31	Modify the Net Operating Loss (NOL) Deduction	TY 19	3,200	78,900	161,300	3,200	78,900	161,300	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
32	Repeal Deferred Gain on Like-kind Exchanges	TY 19							200	5,400	9,900							
33	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	8,000	9,900	200	8,000	9,900	200	8,000	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900
34	Reduce Recovery Period for Real Property	TY 18	(30)	(1,170)	(1,700)	(30)	(1,170)	(1,700)	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
35	Repeal Deduction for Local Lobbying Expenses	TY 19	20	280	200	20	280	200	20	280	200	20	180	100	280	100	100	200
36	Limit Deduction for Employer-provided Meals	TY 19	300	8,800	5,500	300	8,800	5,500	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
37	Limit Deduction for Employer-provided Transportation Benefits	TY 19	200	4,700	4,300	200	4,700	4,300	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
38	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, etc.)	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
39	Disallow Deduction for Sexual Harassment Payments Made Subject to Non Disclosure Agreement	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
40	Revise Treatment of Contributions to Capital	TY 19	30	1,070	2,300	30	1,070	2,300	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300
41	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY 18-19	(100)	(2,400)	-	(100)	(2,400)	-	(100)	(2,400)	-	(100)	(2,400)	-	(2,400)	-	-	-
42	Modify Limit on Excessive Compensation	TY 19	50	1,150	1,200	50	1,150	1,200	50	1,150	1,200	50	550	600	1,150	600	600	1,200
43	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 19	300	8,100	11,800	300	8,100	11,800	300	8,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800
44	Inclusion of Global Intangible Low Tax Income (GILTI) with Deduction	TY18	600	18,700	11,800													
45	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY18	(800)	(18,600)	(16,700)													
46	SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS		12,030	284,470	477,600	12,230	249,070	506,600	12,230	281,770	482,500	17,990	203,370	212,500	415,870	251,100	298,200	549,300
TCJA CONFORMITY - CORPORATE FRANCHISE TAX																		
49	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback, Temporary	TY 18-26	800	40,900	29,900	800	40,900	29,900	800	40,900	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
50	Conform to Section 179 Expensing, But Maintain 80% MN Addback	TY18										180	1,000	1,100	2,100	800	300	1,100
51	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	Various				(2,000)	(61,200)	(22,100)										
52	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	Various	(2,000)	(47,800)	(24,200)				(2,000)	(47,800)	(24,200)							
53	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	50	1,850	900	50	1,850	900	50	1,850	900	50	1,250	600	1,850	500	400	900
54	Conform to Limit on Net Interest Ded. to 30% of Income (Excluding Small Businesses)	TY 18	1,400	47,000	42,000	1,400	47,000	42,000	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
55	Revised Calculation for Interest Expense Limitation for Insurance Groups	TY 19								(200)	(4,700)							
56	Repeal Deferred Gain on Like-kind Exchanges	TY 19							200	6,900	12,500							
57	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	10,100	12,500	200	10,100	12,500	200	10,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500
58	Reduce Recovery Period for Real Property	TY 18	(70)	(2,330)	(3,400)	(70)	(2,330)	(3,400)	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)

2019 Legislative Session - TAX POLICY

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LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE						
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
59	Repeal Deduction for Local Lobbying Expenses	TY 18	30	970	600	30	970	600	30	970	600	30	670	300	970	300	300	600
60	Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	23,900	15,000	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
61	Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	18,100	11,600	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
62	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, Nontangible Personal Property, etc.)	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
63	Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	18,200	12,500	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
64	Disallow the Deduction for Sexual Harassment Payments Made Subject to NDA	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
65	Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	3,850	6,200	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
66	Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)	-	56,300	(9,000)	-	56,300	(9,000)	-	39,900	16,400	56,300	9,800	(18,800)	(9,000)
67	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	-	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-
68	Modify Limit on Excessive Compensation	TY 18	300	9,700	7,200	300	9,700	7,200	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
69	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	200	6,300	6,200	200	6,300	6,200	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
70	Deemed Repatriation of Foreign Income	TY 17	13,300	361,100	218,500	13,300	361,100	218,500										
71	Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)	TY 18	6,500	221,100	139,300													
72	Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY 18					384,000	327,800										
73	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)													
74	Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
75	Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20	-	-	-	-	100	200	-	100	200	-	-	100	100	100	100	200
76	SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX		19,500	660,240	369,100	16,000	859,640	665,600	2,500	176,340	101,900	4,880	147,140	87,000	234,140	85,400	48,100	133,500
78	UNRELATED BUSINESS INCOME TAX																	
79	Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-
80	SUBTOTAL: UNRELATED BUSINESS INCOME TAX		200	5,100	5,600													
81																		
82	TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION																	
83	Chained CPI-U - Homestead Credit Refund	TY 17	-	-	-	-	800	4,000	-	800	4,000	-	-	800	800	1,500	2,500	4,000
84	Chained CPI-U - Renters Property Tax Refund	TY 17	-	-	-	-	300	1,300	-	300	1,300	-	-	300	300	500	800	1,300
85	SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION						1,100	5,300		1,100	5,300			1,100	1,100	2,000	3,300	5,300
86																		
87	BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME																	
88	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-
89	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	-	-	-	(6,200)	-	-	-	-	-	-	-	-
90	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	-	-	-	(2,500)	-	-	-	-	-	-	-	-
91	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)
92	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(300)	(200)	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)
93	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	-	(1,400)	(800)	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)
94	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(55)	30	-	(55)	30	-	(65)	10	(55)	15	15	30
95	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(255)	95	-	(255)	95	-	(280)	25	(255)	50	45	95
96	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(900)	350	-	(900)	350	-	(1,200)	300	(900)	200	150	350
97	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	-	Negli.	(Negli.)	-	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)
98	Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli.	-	(135)	Negli.	-	(135)	Negli.	-	(135)	Negli.	(135)	Negli.	Negli.	Negli.
99	Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	-	(55)	10	-	(55)	10	-	(75)	20	(55)	10	Negli.	10
100	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	-	(100)	-	-	(100)	-	(100)	-	-	-
101	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	-	(Negli.)	-	-	(Negli.)	-	(Negli.)	Negli.	-	Negli.	Negli.	(Negli.)
102	SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX			(18,600)	(515)		(9,900)	(515)		(18,600)	(515)		(9,755)	(145)	(9,900)	(225)	(290)	(515)
103																		
104	BIPARTISAN BUDGET ACT - CORPORATE TAX																	
105	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(50)	(10)	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
106	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(245)	95	-	(245)	95	-	(265)	20	(245)	50	45	95
107	Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.
108	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(750)	350	-	(750)	350	-	(1,000)	250	(750)	200	150	350
109	Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.
110	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(15)	Negli.	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.
111	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	-	(Negli.)	-	-	(Negli.)	-	-	-	-	-	-	(Negli.)
112	SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX			(1,170)	435		(1,170)	435		(1,170)	435		(1,440)	270	(1,170)	245	190	435
113																		
114	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME																	
115	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	-	(1,000)	300	-	(1,000)	300	-	(1,300)	300	(1,000)	200	100	300
116	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-
117	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(30)	-	-	(30)	-	-	(40)	10	(30)	Negli.	(Negli.)	-
118	SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX			(2,430)	300		(2,430)	300		(2,430)	300		(2,740)	310	(2,430)	200	100	300
119																		

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE						
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
120	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - CORPORATE TAX																	
121	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(60)	40	-	(60)	40	-	(100)	40	(60)	30	10	40
122	SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX		-	(60)	40	-	(60)	40	-	(60)	40	-	(100)	40	(60)	30	10	40
124	REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL		31,730	942,210	869,250	28,230	989,210	1,208,250	14,730	602,710	806,050	22,870	249,915	280,595	530,510	340,920	377,930	718,850
	OTHER INDIVIDUAL INCOME TAX PROVISIONS																	
127	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19	-	-	-	-	-	-	-	(378,800)	(463,400)	-	-	-	-	-	-	-
128	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19	TY19	-	-	-	-	-	-	-	-	-	-	(216,800)	(144,000)	(360,800)	(155,900)	(162,400)	(318,300)
129	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20	-	-	-	-	-	-	-	(8,100)	(16,800)	-	-	-	-	-	-	-
130	Partnership audits adjustments reporting requirements establishment.	7/1/2019	-	-	-	-	-	-	-	(2,000)	(3,100)	-	-	-	-	-	-	-
131	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20	-	-	-	-	-	-	-	(19,300)	(38,600)	-	-	-	-	-	-	-
132	Business Entity Election to File as a C Corporation.	TY 19	-	-	-	-	-	-	-	(Unknown)	(Unknown)	-	-	-	-	-	-	-
133	Impose Tax at 3% - Qualifying Dividend Income & Net Long-Term Income Capital Gains > \$500,000	TY19	-	381,100	319,400	-	381,100	319,400	-	-	-	-	-	-	-	-	-	-
134	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19	-	(60,400)	(53,800)	-	(60,400)	(53,800)	-	-	-	-	-	-	-	-	-	-
135	Student Loan Credit Modified		-	(2,400)	(2,600)	-	(2,400)	(2,600)	-	-	-	-	-	-	-	-	-	-
136	Past Military Service Credit, Increase Phase-out		-	(2,000)	(2,100)	-	(2,000)	(2,100)	-	-	-	-	-	-	-	-	-	-
137	Medical Cannabis Subtraction		-	(400)	(400)	-	(400)	(400)	-	(400)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
138	Stillborn Credit, Modified		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Working Family Credit - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Working Family Credit - Modify credit for families with 3+ Children	TY 19	-	(20,400)	(21,100)	-	(20,400)	(21,100)	-	-	-	-	-	-	-	-	-	-
141	Working Family Credit - Modify Credit for Transportation Tax Changes	TY 19	-	(81,800)	(82,700)	-	(81,800)	(82,700)	-	-	-	-	-	-	-	-	-	-
142	Working Family Credit -Modify Phase-out Rate, Increase Credit (with Chained CPI)		-	-	-	-	-	-	-	-	-	-	(30,300)	(30,800)	(61,100)	(31,200)	(31,600)	(62,800)
143	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds	TY 19	-	(22,900)	(26,200)	-	(22,900)	(26,200)	-	-	-	-	-	-	-	-	-	-
144	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (w_Chained CPI)	TY 19	-	-	-	-	(22,900)	(26,000)	-	-	-	-	-	-	-	-	-	-
145	Social Security Subtraction - Increase Max. Subtraction, Increase Phase-out Thresholds	TY19	-	-	-	-	-	-	-	-	-	-	(4,400)	(4,700)	(9,100)	(4,900)	(5,300)	(10,200)
146	Increase Social Security Subtraction (\$6,150 MFJ; \$4,800 Single & HoH; \$3,075 MFS)	TY 19	-	-	-	-	-	-	-	(42,900)	(49,100)	-	-	-	-	-	-	-
147	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(20,000)	-	-	-	-	-	-	-	-	-	-	-
148	Small Business Investment (Angel Investor) Tax Credit	TY 19	-	-	-	-	-	-	-	(5,000)	-	-	-	-	-	-	-	-
149	Small Business Investment (Angel Investor) Tax Credit	TY 21	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,000)	-	(10,000)
150	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	(Negl.)	(5)	-	-	-	-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)
151	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity		-	-	-	-	(1,800)	-	-	-	-	-	-	-	-	-	-	-
152	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(3,640)	(9,410)	-	(3,610)	(9,400)	-	2,120	4,110	-	-	590	590	680	690	1,370
153	SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS		-	(148,740)	(139,415)	-	185,990	140,995	-	(454,380)	(567,290)	-	(251,700)	(179,110)	(430,810)	(201,520)	(198,815)	(400,335)
154																		
	OTHER CORPORATE FRANCHISE TAX PROVISIONS																	
156	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20	-	-	-	-	-	-	-	(9,400)	(14,400)	-	-	-	-	-	-	-
157	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)	-	(57,300)	(29,900)	-	-	-	-	49,500	21,500	71,000	21,500	21,500	43,000
158	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000	-	71,000	43,000	-	-	-	-	-	-	-	-	-	-
159	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	230	200	-	230	200	-	130	100	230	100	100	200
161	Captive Insurance Definition Modified	TY 17	-	-	-	-	-	(800)	-	-	(800)	-	-	-	-	-	-	-
162	Establish Economic Substance Doctrine	TY 18	-	300	4,000	-	300	4,000	-	-	-	-	-	-	-	-	-	-
163	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000	-	15,300	25,000	-	6,300	9,000	-	6,300	9,000	15,300	12,500	12,500	25,000
164	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(490)	(3,640)	-	(40)	(3,210)	-	100	200	-	-	1,660	1,660	1,630	1,520	3,150
165	SUBTOTAL: OTHER CORPORATE TAX PROVISIONS		-	29,040	38,660	-	86,490	64,190	-	(9,070)	(14,800)	-	55,930	32,260	88,190	35,730	35,620	71,350

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE						
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
226	ALCOHOL EXCISE TAXES																	
227	Direct Wine Shipments - Wine Excise Tax	7/1/2019				-	160	210										
228	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)										
229	SUBTOTAL: ALCOHOL EXCISE TAXES					-	160	210										
231	ESTATE TAX																	
232	Expand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018							-	(Unknown)	(Unknown)							
233	Freeze Estate Tax Exclusion at \$2.7 million	Decedents 2020	-	9,900	28,200	-	9,900	28,200										
234	SUBTOTAL: ESTATE TAX		-	9,900	28,200	-	9,900	28,200	-	(Unknown)	(Unknown)							
236	LAWFUL GAMBLING																	
237	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019							-	(20,000)	(24,100)							
238	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE							-	(1,000)	(41)							
239	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019							-	200	241							
240	SUBTOTAL: LAWFUL GAMBLING								-	(20,800)	(23,900)							
242	OTHER TAX & NON-TAX REVENUE PROVISIONS																	
243	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020							-	(8,000)	(6,277)							
244	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE							(258)	(885)	-	(258)	(709)	(176)	(885)	-	-	
245	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021							-	-	(33,878)							
246	Mortgage and Deed Tax: Transfer Portion of Annual Growth to Affordable Housing Fund	7/1/2019							-	(4,000)	(8,000)							
247	Deed Transfer Tax - Modify Threshold	Deeds CY 20	-	(5)	(15)	-	(5)	(15)				-	(Negl.)	(5)	(5)	(10)	(15)	
248	Border City Allocation Modified	7/1/2020							-	(1,000)	(2,000)				(750)	(750)	(1,500)	
249	Working Family Credit - Eliminates TANF Transfer to General Fund	various													(24,294)	(24,521)	(48,815)	
251	SUBTOTAL: OTHER TAX & NON TAX REVENUE PROVISIONS		-	(5)	(15)	-	(1,005)	(2,015)	(258)	(14,885)	(48,155)	(258)	(25,003)	(25,452)	(50,455)	(25,628)	(25,893)	
253	TOTAL: TAX POLICY		31,730	861,265	1,041,610	28,230	1,347,860	1,695,670	14,472	(1,280)	33,935	22,612	22,762	56,548	79,310	86,872	137,822	

2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT					
			A	B	C	D	G	J	K	N	Q	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23
PROPERTY TAX AIDS & CREDITS:																	
REFUNDS																	
1	Local Gov't Sales Tax Exemptions Homeowner PTR interactions	DFE	-	(490)	(710)												
2	Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	-	1,100	2,200												
3	Homestead Credit State Refund incrs max refund \$200, expand incm elig to \$155,400	Pay 20	-			-	22,500	53,700									
4	Renters Property Tax Refund expand elig incm to \$75,000, reduce copay 2.5-5%	Rent pd in CY 2019	-			-	21,600	46,500									
5	Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20							-	1,450	3,050						
6	Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20					220	440	-	220	440			220	220	220	440
7	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-	(740)	(1,480)		(740)	(1,480)									
8	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-										(630)	(630)	(730)	(730)	(1,460)
9	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-	(730)	(1,460)		(740)	(1,480)									
10	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-										(630)	(630)	(730)	(730)	(1,460)
11	Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21	-				410	2,170									
12	Homeowner PTR Interaction: School Ag Building Bond Credit incrs to 50%, then gradual incrs to 70%	Pay 20 / FY 21	-										-	-	120	120	390
13	Homeowner PTR Interaction: PERA Aid extend sunset	DFE	-				(330)	(660)									
14	Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	-	50	1,340		50	1,340									
15	Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	-	940	2,090												
16	Homeowner PTR Interaction: Exemption for Pharmacy Owned by Indian Tribe (Sen w/appl deadline)	Payable 20	-				Negl.	Negl.	-	Negl.	Negl.			Negl.	Negl.	Negl.	Negl.
17	Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar)	Payable 20	-				Negl.	Negl.	-	Negl.	Negl.			Negl.	Negl.	Negl.	Negl.
18	Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20	-				(Unknown)	(Unknown)	-	(Unknown)	(Unknown)			(Unknown)	(Unknown)	(Unknown)	(Unknown)
19	Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19	-				Negl.	Negl.	-	Negl.	Negl.			Negl.	Negl.	Negl.	Negl.
20	Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20	-				Negl.	Negl.									
21	Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20	-				Negl.	Negl.									
22	Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19	-				Negl.	Negl.						Negl.	Negl.	Negl.	Negl.
23	Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date Dec. 15	Assessments 19	-				(600)	(Negl.)	-	(600)	(Negl.)			(600)	(600)	(Negli)	(Negli)
24	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20	-				(30)	(180)	-	(30)	(180)			(30)	(30)	(70)	(110)
25	Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19	-				(60)	(180)									
26	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019	-				(Negl.)	-						(Negli)	-	(Negl.)	-
27	Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang)	Local Compliance	-				-	30						0	0	10	20
28	Property Tax Refunds Interactions: Modify Determination of Homesteads for Business Entities	7/1/2019	-						-	60	120			0	60	60	60
29	Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20	-						-	(50)	(100)						
30	Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20	-						-	(750)	(1,360)						
31	Property Tax Refunds Interactions: School Operating Referendum Equalization Aid	Payable 20	-												(450)	(450)	(430)
32	Property Tax Refunds Interactions: Child Care Facilities Exemption	Payable 20	-							Negl.	Negl.			Negl.	Negl.	Negl.	Negl.
33	Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE	-						-	(Negl.)	(Negl.)			(Negl.)	(Negl.)	(Negl.)	(Negl.)
34	Property Tax Refunds Interactions: Modify 4d Class Rate to 0.25%	Payable 20	-						-	1,880	3,760						
35	SUBTOTAL: REFUNDS		-	130	1,980	-	42,280	100,200	-	2,180	5,760	-	(1,940)	(1,940)	(1,280)	(830)	(2,110)
36																	
AIDS																	
38	Local Government Aid increase	Pay 20 / FY 21	-	30,593	61,186		30,593	61,186									
39	Local Government Aid increase	Pay 20 / FY 21	-														
40	One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 21 / FY 22	-				5,400	-									5,400
41	One-time LGA Increase to City of Lilydale, Hghwy 13 construction costs	FY 20											275	-	275	-	-
42	Waubun LGA forgiveness	DFE															
43	Flensburg LGA forgiveness	FY 20															
44	County Program Aid increase	Pay 20 / FY 21	-	30,356	60,712									38	-	38	-
45	County Program Aid increase	Pay 20 / FY 21	-				30,593	61,186									
46	County Program Aid increase	Pay 20 / FY 21	-														
47	PERA Aid - Extend Sunset Date	DFE					13,800	27,430							26,000	26,000	30,000
48	Austin Fire Aid Forgiveness	DFE															
49	Melrose Fire Remediation Grant	DFE					129	-						129	0	129	0
50	City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019					644	-						644	0	644	0
51	School Referendum Equalization Aid	Payable 20												5	0	5	0
										14,850	30,080						

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2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT							
			A	B	C	D	G	J	K	N	Q	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	
52	School Operating Referendum Equalization Aid	Pay 20 / FY 21																	
53	ICWA Out-of-Home Placement Aid	Payable 20																	
54	Child Welfare Svcs Grant to Mahnomens Cty, Mahnomens Health Center, White Earth Band of Ojibwe	DFE																	
55	Grant to Mahnomens Cty for Mahnomens Health Center and White Earth Band of Ojibwe for child welfare services	FY 20																	
56	Otter Tail County Residential Treatment Facility Debt Service Grant	FY 20																	
57	Wadena County aid - 2 years only	FY 20																	
58	Beltrami County ICWA grant on July 1, 2019	7/1/2019																	
59	SUBTOTAL: AIDS																		
60																			
61	CREDITS																		
62	Riparian Buffer Property Tax Credit	Pay 20 / FY 21																	
63	School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21																	
64	School Ag Building Bond Credit incrs to 50%, then gradual incrs to 70%	Pay 20 / FY 21																	
65	Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019																	
66	Ag Homestead MVC Clarification																		
67	Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20																	
68	Ag. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20																	
69	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19																	
70	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE																	
71	SUBTOTAL: CREDITS																		
72																			
73	OTHER																		
74	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20																	
75	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE																	
76	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE																	
77	PERA - MERF (State Government Finance)	FY 20																	
78	Essentia - Debt Service aid	FY 22																	
79	Appropriation: Taxpayer Assistance Grants	FY 20																	
80	Appropriation: Volunteer Income Tax Assistance Grants	FY 20																	
81	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 20																	
82	Appropriation: DOR Admin for OTB	FY 20																	
83	SUBTOTAL: OTHER																		
84																			
85																			
86	TOTAL: PROPERTY TAX AIDS & CREDITS																		

2019 Legislative Session -NON-GENERAL FUND CHANGES

REVISOR 19-5224

NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT								
			A	D	G	D	G	J	O	R	U	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23		
NON-GENERAL FUND CHANGES:																				
LEGACY FUNDS																				
1	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	50	60															
2	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(3,300)	(400)															
3	Limit Exemption for Data Centers	DFE	-	1,200	2,900															
4	Marketplace Provider Collection Requirements Modifications including a Remote Seller Threshold Change	DFE	-	30	40															
5	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20	-	(50)	-															
6	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE	-	(50)	-															
7	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019	-		-															
8	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20	-	(20)	-															
9	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16	-	(10)	-															
10	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE	-	(10)	-															
11	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE	-	(10)	-															
12	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE	-	(20)	-															
13	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE	-	(10)	-															
14	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019	-		-															
15	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019	-	(10)	(Negl.)															
16	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018	-	(Negl.)	-															
17	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE	-	(10)	-															
18	Refund, Construction, Materials Purchases, ISD #414, Minneota	Retro 1/2/2018	-		-															
19	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019	-	(40)	(40)															
20	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019	-	(Negl.)	(Negl.)															
21	Exemption, Sales and Purchases, Lake of Woods Arena	Various	-	(10)	(Negl.)															
22	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019	-	(100)	(110)															
23	Exemption, Sales by County Agricultural Societies	7/1/2019	-	(150)	(180)															
24	Exemption, Sales to Conservation Clubs	7/1/2019	-	(Negl.)	(Negl.)															
25	Exemption, Sales to Non Profit Ice Arena	7/1/2019	-	(Negl.)	(Negl.)															
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019	-	(20)	(20)															
27	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19	-	(40)	-															
28	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019	-	(20)	(20)															
29	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE	-	(Negl.)	(Negl.)															
30	Exemption, Sunset Repeal, Admissions - State High School League	DFE	-	-	-															
31	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019	-	(Negl.)	(Negl.)															
32	Increase Accelerated June Pymt Rqmt - 81.4% to 87.5%/June 2020; 87.5% to 84.5% June 2022	Various	-																	
33	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019	-		(100)															
34	Interaction: Surcharge on Vapor Products		-		(60)															
35	Interaction: Excise Tax on Vapor Products		-		20															
36	Interaction: Tobacco Products Definition		-	Negl.	Negl.															
37	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)		-	Negl.	20															
38	Interaction: Rate Change, Premium Cigars (Sales Tax)		-	(40)	(40)															
39	SUBTOTAL: LEGACY FUNDS		-	(2,090)	2,540			650	2,590			(370)	(340)		1,205	(105)	1,100	(740)	(60)	(800)
SPECIAL REVENUE FUND																				
42	Solid Waste Management, Rate Increases - Soil and Water Account		-																	
43	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	7/1/2019	-	736	254															
44	Angel Tax Credit Administration	TY 19	-	(570)	(94)															
45	Fee Revenue: Private Letter Ruling Program	7/1/2021	-																	
46	SUBTOTAL: SPECIAL REVENUE FUND		-	166	160			6,566	7,260			36	276		289	(135)	154	(9)	27	18
ENVIRONMENTAL FUND																				
49	Solid Waste Management, Rate Increases	7/1/2019	-																	
			-	14,900	16,400															

APPENDIX A: INTERACTIONS

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

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LINE	ITEM	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
		A	B	C	D	G	J	K	N	Q	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
		FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
TAX POLICY INTERACTIONS:																	
INDIVIDUAL INCOME TAX INTERACTIONS																	
1	GOVERNOR (HF 2207): Transportation Taxes	-	(4,500)	(9,900)													
2	HOUSE (HF 1555): Transportation Taxes				-	(5,000)	(11,700)										
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	-	(30)	(730)													
4	HOUSE (HF 1555): Regional Transit Bonding Authority				-	(10)	(290)										
5	GOVERNOR (HF 2390): School Safety Levy	-	(140)	(320)													
6	HOUSE (HF 2400) -Education Finance				-	660	1,320										
7	School Operating Referendum Equalization Aid										-	-	100	100	90	80	170
8	GOVERNOR: Soil and Water Conservation Districts Levy	-	(520)	(1,150)													
9	GOVERNOR Reinstatement Inflation for Statewide Property Tax Levy	-	(70)	(400)													
10	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	(30)	(170)										
11	Construction Materials Exemption for Governments and Nonprofits	-	270	390													
12	Riparian Buffer Property Tax Credit	-	550	1,100													
13	School Building Bond Agriculture Credit				-	380	660										
14	School Building Bond Agriculture Credit incrs to 50%, then gradual incrs to 70%										-	-	120	120	180	200	380
15	PERA Aid to Local Governments-extend sunset				-	70	140										
16	GOVERNOR (HF 2125): Local Government Aid	-	400	800													
17	GOVERNOR (HF 2125): County Program Aid	-	400	800													
18	HOUSE (HF 2125-3E): Local Government Aid				-	160	320										
19	Local Government Aid increase										-	-	140	140	160	160	320
20	HOUSE (HF 2125-3E): County Program Aid				-	160	320										
21	County Program Aid increase										-	-	140	140	160	160	320
22	School District Referendum Equalization							-	590	1,060							
23	Reduce Statewide Levy Amount on C/SRR property							-	90	180							
24	Equity and Opportunity Credit addback							-	1,400	2,800							
25	Additional ICWA Out-of-Home Placement Aid							-	40	80							
26	HOUSE Cloquet Area Fire and Ambulance Taxing District modified							-	-	(Negli)							
27	SENATE Cloquet Area Fire and Ambulance Taxing District modified									(10)					(Negli)	(Negli)	(Negli)
28	SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS	-	(3,640)	(9,410)	-	(3,610)	(9,400)	-	2,120	4,110	-	-	590	590	680	690	1,370
29																	
30	CORPORATE FRANCHISE TAX INTERACTIONS																
31	HOUSE/GOVERNOR: Regional Transit Bonding Authority	-	(10)	(310)	-	(10)	(310)										
32	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	-	120	170													
33	GOVERNOR: County Program Aid	-	170	340													
34	GOVERNOR: Local Government Aid	-	180	360													
35	GOVERNOR: E12 Finance - School Safety Levy	-	(60)	(140)													
36	GOVERNOR: Reinstatement Inflation for Statewide Property Tax Levy	-	(670)	(3,570)													
37	GOVERNOR: Soil and Water Conservation Districts Levy	-	(220)	(490)													
38	HOUSE: Local Government Aid				-	180	360										
39	Local Government Aid increase										-	-	150	150	170	170	340
40	HOUSE: County Program Aid				-	180	360										
41	County Program Aid increase										-	-	150	150	170	170	340
42	HOUSE: E12 Finance (HF 2400)				-	290	580										
43	School Operating Referendum Equalization Aid										-	-	110	110	100	90	190
44	HOUSE: PERA Aid to Local Governments-extend sunset				-	80	160										
45	HOUSE: School Building Bond Agriculture Credit				-	(100)	(510)										
46	School Building Bond Agriculture Credit incrs to 50%, then gradual incrs to 70%										-	-	(30)	(30)	(90)	(190)	(280)

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REVISOR 19-5224

GENERAL FUND, CHANGE ITEMS ONLY

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		A	B	C	D	G	J	K	N	Q	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23			
47	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	(660)	(3,850)													
	Reduce Statewide Levy Amount on CI/SRR property								1,280	2,560										
49	State General Levy Tax abatement for pipelines								-	-	Negli.									
50	Equity and Opportunity Credit addback								-	100	200									
51	SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS				-	(490)	(3,640)	-	(40)	(3,210)	-	100	200	-	-	1,660	1,660	1,630	1,520	3,150
52																				
59	TOTAL: NET EFFECT OF INTERACTIONS				-	(4,830)	(13,980)	-	(3,780)	(12,940)	-	2,220	4,310	-	-	2,250	2,250	2,310	2,210	4,520