2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill with the A32 Amendment

Fiscal Summary	House Tax Ch	air (Based on th	ne 2015-Feb)	House Tax Cha	air (Based on th	ne 2015-Feb)
	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
Forecasted Taxes, Aids and Credits Base	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470
Total General Fund Revenue Changes	931,806	1,483,503	2,415,309	1,541,614	1,829,009	3,370,623
Total General Fund Expenditure Changes	(17,451)	(111,588)	(129,039)	(101,264)	(102,394)	(203,658)
Total General Fund Changes (Revenues + Expenditures)	914,355	1,371,915	2,286,270	1,440,350	1,726,615	3,166,965
Total Proposed Spending: Taxes, Aids & Credit	2,585,402	3,062,209	5,647,611	3,155,396	3,463,039	6,618,435
Target			5,653,920			
Variance			6,309			
Transfers						
Transfer Out of General Fund	(100,000)		(100,000)			
Transfer Into the Budget Reserve	100,000		100,000			

	2015 Minn	nesota Hou	use of Representatives - HF 848, Omnibus Tax Bill							015, 10.50 AM
	General F	und Tax F	Revenues							
	All Number	s in Thousa	nds							
			venue gains , negative numbers represent revenue losses.							
Line	House		-	Effective		nair (Based on th			nair (Based on th	
	#	Author	General Fund Tax Revenues (GF)	Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
				-						
			Individual Income Tax	-						
			Current Law Receipts	-	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306
			Current Law Refunds	-	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)
			Laws of 2015, Chapter 1, Federal Conformity	-	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)
			2015 Session Change Items:	-			-			-
1	304	Lueck	Social Security Income Tax Subtraction, Phased-In	TY 2015	(76,100)	(160,600)	(236,700)	(261,900)	(379,000)	(640,900)
2	299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per vear	TY 2015	(25,200)	(26,400)	(51,600)	(27,800)	(29,100)	(56,900)
3	258	Peterson	R&D Credit Refundable Up to \$200,000	TY 2015	(4,000)	(3,900)	(7,900)	(4,200)	(4,400)	(8,600)
4	258	Peterson	R&D Credit 2nd Tier Rate Increased from 2.5% to 4%	TY 2016	-	(300)	(300)	(300)	(300)	(600)
5	281	Loon	R&D Credit Extended to Sole Proprietors	TY 2016	-	-	-	(3,000)	(3,200)	(6,200)
6	65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2015	(3,000)	(3,000)	(6,000)	(18,000)	(18,000)	(36,000)
7	798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2015	(23,400)	(23,600)	(47,000)	(23,900)	(24,100)	(48,000)
8	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)
9	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)
10	2084	Davids	Student Loan Refundable Credit	TY 2015	(64,700)	(65,900)	(130,600)	(67,200)	(68,400)	(135,600)
11	1479	Wills	Credit for Contributions to Section 529 Plans	TY 2015	(15,900)	(16,400)	(32,300)	(16,900)	(17,400)	(34,300)
12			Subtraction for Contributions to Section 529 Plans	TY 2015	(3,800)	(3,900)	(7,700)	(4,000)	(4,200)	(8,200)
13	245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2015	-	-	-	(160)	(170)	(330)
14	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
15	30	Davids	Working Family Credit, TANF Funding Clarification	-	_	-	-	-	-	-
16	921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2015	(100)	(150)	(250)	(200)	(200)	(400)
17	407	O'Driscoll	Increase Long-Term Care Credit	TY 2015	(4,700)	(4,800)	(9,500)	(4,900)	(5,000)	(9,900)
18	377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016	-	(3,200)	(3,200)	(3,300)	(3,400)	(6,700)
19	1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2015	(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)
20	1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2015	(7,500)	(5,200)	(12,700)	(5,500)	(5,700)	(11,200)
21	2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015	-	(800)	(800)	(1,200)	(1,400)	(2,600)
22	381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2015	(600)	-	(600)	-	-	-
23	229	McDonald	Subtraction for Fitness Facility Fee	TY 2015	(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)
24	837	Davids	Domicile Determination Modified, Prohibition of Certain Factors	TY 2015	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
25	1001	Dean	Domicile Determination Modified to Exclude Medical Treatment Days	TY 2015	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
26	2211	Dean	Premium Health Care Credit	TY 2016	-	(50,000)	(50,000)	(50,000)	(50,000)	(100,000)

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		und Tax R								
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Line		e File		Effective		nair (Based on th			nair (Based on th	
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
27			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2015	(265,700)	(272,900)	(538,600)	-		-
28			Federal Conformity, Slain Officer Family Support Act of 2014 (Note: FY 2015 Negligible Revenue Impact allocated to FY 2016)	TY 2015	(Negli.)	(Negli.)	(Negli.)	-	-	-
29	2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016	-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)
30			Income Tax Interaction - Omnibus Education Finance		-	210	210	20	30	50
31			Income Tax Interaction - Changes in State General Levy		-	7,500	7,500	11,090	14,870	25,960
32			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)		-	10	10	10	5	15
33			Income Tax Interaction - LGA Reduction to Cities of the First Class		-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)
34			Income Tax Interaction - CPA Changes (Public Defender Aid)		-	(10)	(10)	(10)	(10)	(20)
35			Income Tax Interaction - Repeal AIS Aid		-	(190)	(190)	(190)	(190)	(380)
36			Income Tax Interaction - City of Minneapolis Library Aid Changes		-	-	-	(70)	(70)	(140)
37							-			
38			Subtotal - Income Taxes (Current Law + 2015 Change Items)		10,208,268	10,612,619	20,820,887	11,562,985	12,122,018	23,685,003
39			Subtotal - Current Law		10,730,668	11,326,149	22,056,817	12,127,695	12,806,953	24,934,648
40			Subtotal - 2015 Change Items		(522,400)	(713,530)	(1,235,930)	(564,710)	(684,935)	(1,249,645)
41										
42			Corporate Franchise Tax							
43			Current Law Receipts		1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740
44			Current Law Refunds		(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)
45			Laws of 2015, Chapter 1, Federal Conformity		12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)
46										
47			2015 Session Change Items:							
56	258	Peterson	R&D Credit Refundable Up to \$200,000	TY 2015	(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)
57	258	Peterson	R&D Credit 2nd Tier Rate Increased from 2.5% to 4%	TY 2016	(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)
58	872	Albright	Unused NOL carryover, Refundable Credit	TY 2015	-	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)
59							-			-
60			Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)		1,254,250	1,212,615	2,466,865	1,128,922	1,177,688	2,306,610
61			Subtotal - Current Law		1,298,850	1,276,715	2,575,565	1,197,422	1,252,788	2,450,210
62			Subtotal - 2015 Change Items		(44,600)	(64,100)	(108,700)	(68,500)	(75,100)	(143,600)
63										
64			Sales and Use Tax							
65			Current Law Receipts		5,587,223	5,804,068	11,391,291	6,022,582	6,237,814	12,260,396
66			Current Law Refunds		(216,580)	(151,320)	(367,900)	(130,110)	(128,250)	(258,360)
67			Current Law Refunds, Indian Sales Tax		(11,800)	(12,000)	(23,800)	(12,200)	(12,400)	(24,600)
68			Current Law Transfer Sales Tax on Motor Vehicle Leases		(41,510)	(44,740)	(86,250)	(45,510)	(45,510)	(91,020)
69			Current Law, City of Mpls Sales Tax to MSFA		2,774	3,590	6,364	5,101	6,167	11,268

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Line	House	e File		Effective	House Tax C	hair (Based on th	ne 2015-Feb)	House Tax Cha	air (Based on the	e 2015-Feb)
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
70							-			
71			2015 Session Change Items:		-		-			-
74	215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015	(150,000)	(231,200)	(381,200)	(240,900)	(252,400)	(493,300)
75	441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(19,300)	(20,100)	(39,400)
76	441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015	-	-	-	(27,300)	(28,500)	(55,800)
77	710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015	-	(32,000)	(32,000)	(32,000)	(32,000)	(64,000)
78	848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE	4,000	4,200	8,200	4,200	4,200	8,400
79			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward		3,700	-	3,700	-	-	-
80			Subtotal - Sales Taxes for Transportation		(142,300)	(259,000)	(401,300)	(315,300)	(328,800)	(644,100)
81										
82	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)
83	69	Davids	Vendor Allowance	7/1/2016	-	(10,323)	(10,323)	(10,884)	(11,274)	(22,158)
84	2017	McDonald	Repeal Tax on Digital Products	7/1/2015	(9,500)	(11,000)	(20,500)	(11,700)	(12,500)	(24,200)
85	1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015	(4,800)	(5,500)	(10,300)	(5,900)	(6,100)	(12,000)
86	1994-DE1	Carlson	Exempts Purchases by 501C3 Organizations	7/1/2015	(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)
87	764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	7/1/2015	(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)
88	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)
89	1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015	(750)	(800)	(1,550)	(850)	(850)	(1,700)
90	412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015	(290)	(300)	(590)	(300)	(310)	(610)
91	132-DE1	Rosenthal	Exempt Bullion Coins	7/1/2015	(500)	(560)	(1,060)	(570)	(590)	(1,160)
92	496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015	(500)	(520)	(1,020)	(540)	(560)	(1,100)
93	89	Davnie	HF 89 Expand Exemption for Textbook & Instructional Materials	7/1/2015	(340)	(340)	(680)	(350)	(360)	(710)
94	550	Baker	HF 550 Exempts Purchases of Certain Propane Tanks (Note: FY 2015 revenue impact allocated to FY 2016)	DFE	(260)	(240)	(500)	(140)	-	(140)
95	1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015	(140)	(140)	(280)	(150)	(160)	(310)
96	2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015	(250)	(275)	(525)	(275)	(275)	(550)
97	874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility	1/1/2015	(90)	(90)	(180)			_
98	2134	Knoblach	in City of Mora (Note: Negligible Revenue Impact in FY 2015) Exempt Admissions or Charges for Access to a BMX Track Owned by an	7/1/2015	(14)	(14)	(100)	(14)	(14)	(28)
		Deter 1	Exempt Organization		. ,					
99	532	Petersburg	Exempts Admissions to the Agricultural Center Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit	7/1/2015	(2)	(2)	(4)	(2)	(2)	(4)
100	1478	Garofalo	Area Tax	7/1/2015	-	-	-	-		-
101	700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2015	60	80	140	80	180	260

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Line	House			Effective		hair (Based on th		House Tax Cl	nair (Based on th	· · · · · · · · · · · · · · · · · · ·
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
102	2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)	-	(200)	(330)	(530)	(360)	(400)	(760)
103	984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016- 17 Biennium Only	-	(2,774)	(3,090)	(5,864)	-		-
104				-			-			-
105			Subtotal - Sales Taxes (Current Law + 2015 Change Items)	-	5,136,457	5,284,954	10,421,411	5,469,508	5,671,706	11,141,214
106			Subtotal - Current Law	4	5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684
107			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		(183,650)	(314,644)	(498,294)	(370,355)	(386,115)	(756,470)
108				-						
109			Estate Tax	-	150 500	150 500		1.50.400	1.5.6.000	
110			Current Law Receipts	-	159,700	158,500	318,200	158,400	156,800	315,200
111			Current Law Refunds	-	(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)
112				-			-			
113			2015 Session Change Items:	-						
115	958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	TY 2015	(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)
116				-						
117				-			-			-
118			Subtotal - Estate Taxes (Current Law + 2015 Change Items)	-	133,000	110,200	243,200	94,100	83,600	177,700
119			Subtotal - Current Law	-	152,500	151,200	303,700	151,100	149,600	300,700
120			Subtotal - 2015 Change Items		(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)
121				-						
122			Statewide Property Tax	-						
123			Current law receipts	-	841,883	856,696	1,698,579	874,881	900,187	1,775,068
124				-			-			
125		Drazkowski,	2015 Session Change Items:	-						
127	984, 968, 482, 664	Hertaus, Wills, Erhardt	Exempts up to \$500,000 of C/I property value and \$250K of seasonal recreational value. Provides 6-year Phase-out of Levy	Pay 2016	(137,500)	(315,800)	(453,300)	(438,900)	(566,800)	(1,005,700)
128	135	Peppin	State General Levy Distribution to Cities		(345)	(628)	(973)	(628)	(628)	(1,256)
129	1831	Green	Property Tax Credit for Over-Valued Property with One-Year Lookback	-	(90)	(130)	(220)	(110)	(80)	(190)
130							-			-
131			Subtotal - Property Tax (Current Law + 2015 Change Items)	-	703,948	540,138	1,244,086	435,243	332,679	767,922
132			Subtotal - Current Law		841,883	856,696	1,698,579	874,881	900,187	1,775,068
133			Subtotal - 2015 Change Items		(137,935)	(316,558)	(454,493)	(439,638)	(567,508)	(1,007,146)
134										
135			Cigarette & Tobacco Products Tax	-						
136			Current Law Receipts	-	607,160	611,100	1,218,260	614,940	618,480	1,233,420
137			Current Law Refunds		(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)

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Line		e File	-	Effective		air (Based on th			air (Based on th	
120	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
138				-			-			-
139			2015 Change Items		(4.000)		-	(1.5.500)		-
140	700	Davids	Repeal Excise Tax Rate Indexing, Cigarette Excise Tax	7/1/2015	(1,900)	(7,800)	(9,700)	(13,700)	(19,600)	(33,300)
141	700	Davids	Repeal Excise Tax Rate Indexing, Moist Snuff	7/1/2015	(300)	(1,200)	(1,500)	(2,000)	(3,000)	(5,000)
142	700	Davids	Repeal Excise Tax Rate Indexing, Tobacco Products	7/1/2015	(10)	(60)	(70)	(100)	(140)	(240)
143	2183	Davids	Create a Separate Excise Tax Rate for Vapor Products	7/1/2015	(4,200)	(5,100)	(9,300)	(5,600)	(6,100)	(11,700)
144	1363	Franson	Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated	7/1/2015	(2,000)	(2,200)	(4,200)	(2,200)	(2,200)	(4,400)
145							-			-
146			Subtotal - Cig./Tob. Taxes (Current Law + 2015 Change Items)		588,700	584,590	1,173,290	581,090	577,090	1,158,180
147			Subtotal - Current Law		597,110	600,950	1,198,060	604,690	608,130	1,212,820
148			Subtotal - 2015 Change Items		(8,410)	(16,360)	(24,770)	(23,600)	(31,040)	(54,640)
149										
150			Liquor, Wine and Beer Tax							
151			Current Law Receipts		87,250	88,990	176,240	90,760	92,580	183,340
152			Current Law Refunds		(700)	(700)	(1,400)	(720)	(720)	(1,440)
153			2015 Session Modifications							
154							-			-
155							-			-
156			Subtotal - Liquor Taxes (Current Law + 2015 Change Items)		86,550	88,290	174,840	90,040	91,860	181,900
157			Subtotal - Current Law		86,550	88,290	174,840	90,040	91,860	181,900
158			Subtotal - 2015 Change Items		-	-	-	-	-	-
159										
160			Lawful Gambling Taxes							
161			Current Law Lawful Gambling Combined Receipts Tax		47,800	49,200	97,000	50,600	52,100	102,700
162			Current Law Gambling Tax Refunds		(50)	(50)	(100)	(30)	(30)	(60)
163							-			
164			2015 Change Items							
165	1176	Hoppe	Modification to Rate Structure & Exemptions		(14,200)	(16,200)	(30,400)	(16,700)	(17,200)	(33,900)
166	296	Knoblach	New 9% Flat Rate for Paper Pull Tabs at Bingo Halls		(100)	(100)	(200)	(100)	(100)	(200)
167							-			-
168			Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)		33,450	32,850	66,300	33,770	34,770	68,540
169			Subtotal - Current Law		47,750	49,150	96,900	50,570	52,070	102,640
170			Subtotal - 2015 Change Items		(14,300)	(16,300)	(30,600)	(16,800)	(17,300)	(34,100)
171										

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	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
172			Insurance Gross Earning & Fire Marshall Tax	-						
173			Current Law Receipts		386,418	400,717	787,135	411,221	420,360	831,581
174			Current Law Refunds		(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)
175							-			
176			2015 Change Items	-			-			-
177	438	Kresha	New Markets Tax Credit (Revenue Impact Outside Forecast Window)	TY 2016			-			-
178							-			-
179			Subtotal - Insurance Gross Earning & Fire Marshall Tax		383,918	398,217	782,135	408,721	417,860	826,581
180			Subtotal - Current Law		383,918	398,217	782,135	408,721	417,860	826,581
181			Subtotal - 2015 Change Items		-	-	-	-	-	-
182										
183			Taconite Occupation Tax							
184			Current Law Receipts		17,000	17,000	34,000	17,000	17,000	34,000
185							-			
186			2015 Change Items				-			-
187	416	Anzelc	HF 416, Modification to the Definition of Direct Reduced Iron (DRI)	FY 2016	-	-	-	-	-	-
188							-			-
189			Subtotal - Taconite Occupation Tax	-	17,000	17,000	34,000	17,000	17,000	34,000
190			Subtotal - Current Law		17,000	17,000	34,000	17,000	17,000	34,000
191			Subtotal - 2015 Change Items	-	-	-	-	-	-	-
192										
193			Other Net Tax Revenue							
194			Current Law Receipts:	-						
195				-						
196			Mortgage Registry Tax		103,461	108,367	669,422	111,587	117,210	228,797
197			Deed Transfer Tax	-	105,312	112,028	697,080	116,264	123,606	239,870
198			Controlled Substance Tax		5	5	30	5	5	10
199			Other Gross Earnings	-	50	50	300	50	50	100
200			Medical Assistance Surcharges		258,334	255,830	1,537,484	255,830	255,830	511,660
201			Motor Vehicle Registration Tax		650	650	3,900	650	650	1,300
202			Other Tax Refunds		(6,355)	(6,355)	(38,930)	(6,555)	(6,555)	(13,110)
203			Subtotal - Other		461,457	470,575	932,032	477,831	490,796	968,627
204					· · · ·			- ,	- ,	

Updated: 4/21/2015, 10:36 AM

	2015 Mini	nesota Hou	ıse of Representatives - HF 848, Omnibus Tax Bill						Opualeu. 4/21/2	
	General F	und Tax F	Revenues							
	All Number	rs in Thousa	nds							
	Note : Positive nun	nbers represent rev	venue gains , negative numbers represent revenue losses.							
Line	Hous	e File		Effective	House Tax C	hair (Based on th	ne 2015-Feb)	House Tax C	hair (Based on th	ne 2015-Feb)
	#	Author		Date	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
205			Miscellaneous - 2015 Revenue Modifications							
206							-			-
207		Barrett	Border Cities, Taylor Falls		(11)	(11)	(22)	(11)	(11)	(22)
208	894				(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)
209	1775	Davids	Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes		-	-	-	-	-	-
210							-			-
211			Subtotal - Miscellaneous		(1,011)	(1,011)	(2,022)	(1,011)	(1,011)	(2,022)
212										
213			Total - Tax GF Revenues (Current Law + 2015 Change Items)		19,005,987	19,351,037	38,357,024	20,298,199	21,016,056	41,314,255
214		Total - Tax GF Revenues - Current Law			19,937,793	20,834,540	40,772,333	21,839,813	22,845,065	44,684,878
215		Total - 2015 Change Items			(931,806)	(1,483,503)	(2,415,309)	(1,541,614)	(1,829,009)	(3,370,623)
	*HF 2019 inclu	F 2019 includes an amnesty provision that may result in a revenue loss in FY 2015 but disclosure rules prevent			estimate					

	Note: Po	sitive numl	bers are program expenditures/revenue losses ar	nd negative nu	imbers are cos	t savings/rev	enue gains.	"Negligible" n	neans an im _l	pact of less t	han \$5,000.
				Gov Rec	Gov Rec						
	HF	Author	Description	FY 2016-17	FY 2018-19	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
	Property	tax refund	changes								
	openty										
1 2		GOV	Homeowner Property Tax Funds - Modernize Railroad Property Tax	(2,400)	(4,800)						
3			Home Office deduction Calc	(2,400) <u>(420)</u>	(4,800) <u>(750)</u>						
	HF 844	Loon	Omnibus Education Finance			<u>0</u>	<u>(300)</u>	<u>(300)</u>	<u>(30)</u>	<u>(30)</u>	<u>(60)</u>
4			Subtotal Homeowner PTR changes	(\$2,820)	(\$5,550)	0	(300)	(300)	(30)	(30)	(60)
5	HF 538 modified	Drazkowski	Repeal Political Contribution Refund			(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)
6	Property	tax aid & d	credits changes								
7		GOV	Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov	\$230	\$780						
8	HF 2034 modified	Quam	Modify LGA - Limit 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)
9			Property tax refund interactions			0	1,960	1,960	1,960	1,960	3,920
10	HF 1794	Fabian	Oslo 2013 city aid penalty forgiven/appropriation			37	0	37	0	0	0
11	HF 890 modified	Schomacker	LGA penalty forgiveness 2014 for Dundee, Jeffers, Woodstock with state auditor audits			<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
12			Subtotal - Modify LGA 1st class cities			37	(82,690)	(82,653)	(82,690)	(82,690)	(165,380)
13	Div Rpt		Eliminate transfer from General Fund to MSFA FY 2016-17 only			(2,774)	(3,090)	(5,864)	0	0	0
14	Div Rpt		Reduce City of Mpls LGA appropriation FY 2017			<u>0</u>	<u>(5,864)</u>	<u>(5,864)</u>	<u>0</u>	<u>0</u>	<u>o</u>
15			Subtotal - City of Mpls transfer and LGA reduction			(2,774)	(8,954)	(11,728)	0	0	0
16	HF 2016	Backer	CPA - Formula working group			0	0	0	0	0	0
17			CPA -Repeal MMB/MDE Local Impact Note subsidy (LIN to Legislative Auditor)			(214)	(214)	(428)	(214)	(214)	(428)
18			CPA - Repeal Public Defender Aid			0	(500)	(500)	(500)	(500)	(1,000)
19			Property tax refund interactions			<u>0</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>20</u>
20			Subtotal - CPA changes			(214)	(704)	(918)	(704)	(704)	(1,408)
21	Div Rpt	HF 570	Repeal AIS Aid (DNR take over)			(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)
22		modified	Property tax refund interactions			0	260	260	260	260	520
23			Subtotal - Repeal AIS aid			(10,000)	(9,740)	(19,740)	(9,740)	(9,740)	(19,480)

	Note: Po	sitive num	pers are program expenditures/revenue losses ar	nd negative nu	umbers are cos	t savings/re	venue gains.	"Negligible" ı	neans an im	pact of less	than \$5,000.
				Gov Rec	Gov Rec						
	HF	Author	Description	FY 2016-17	FY 2018-19	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
		•	-								
24	Div Rpt		Repeal Minneapolis Library Aid			0	(3,720)	(3,720)	(3,720)	(3,720)	(7,440)
25			Property tax refund interactions			0	0	0	100	100	200
26			Subtotal - Repeal Minneapolis Library aid			0	(3,720)	(3,720)	(3,620)	(3,620)	(7,240)
27	HF 1707	Drazkowski	PILT payments reduced due to ENR/OH trust fund			0	0	0	0	(70)	(70)
			payments-effective July 1, 2016								
28	HF 147	Dettmer	Property tax market value exclusion extended for			0	0	0	0	(60)	(60)
			surviving spouses of deceased service members								
			and permanently disabled								
29	HF 705	Howe	Congressionally chartered veterans organizations			0	20	20	20	20	40
			property provided reduced classification rate from								
			1.5% to 1.0%								
30	Property	tax change	25								
31	HF 1944	Hertaus	Agri preserve allowed C/I operation modify, early			negligible	negligible	[negligible]	negligible	negligible	[negligible]
			termination for agr preserve								
32	HF 287	Quam	Agricultural homestead classification for property			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
			allowed								
33	HF 1407	Hackbarth	Wine produced @ farm winery considered			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
			agriculture product for property tax classification								
34	HF 1649	Dill	Sustainable Forest Incentive - early withdrawl			negligible	negligible	[negligible]	negligible	negligible	[negligible]
			allowed								
35	HF 873	Sudin	Carlton County authorize levy for recreational			0	negligible	[negligible]	negligible	negligible	[negligible]
			purposes - modified								
36	HF 1671	Drazkowski	Reverse referendum allowed if taxes raised			unknown	unknown	[unknown]	unknown	unknown	[unknown]
37	HF 782	Runbeck	Reverse referendum approval of debt issuance			unknown	unknown	[unknown]	unknown	unknown	[unknown]
			provided				unknown	[anknown]	unknown		[unknown]
38		GOV	DOR Administration -								
39			Modernize RR Property Tax	280	112						
40			K-12 Expense Credit	700	800						
41			Working Family Credit	<u>35</u>	<u>0</u>						

	Note: Po	sitive num	bers are program expenditures/revenue losses a	nd negative nu	imbers are cos	st savings/rev	venue gains.	"Negligible" n	neans an imp	pact of less t	han \$5,000.
				Gov Rec	Gov Rec						
	HF	Author	Description	FY 2016-17	FY 2018-19	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
42	HF 1825	Slocum	Automatic sales supression device use - criminal								
			penalties			unknown	unknown	[unknown]	unknown	unknown	[unknown]
43			Subtotal - DOR Administration changes	1,015	912						
44											
45	Total Ge	eneral Fund	Changes,								
	Property	Tax Aids,	Credits and Refunds			(17,451)	(111,588)	(129,039)	(101,264)	(102,394)	(203,658)
46											
47											
48											
49											
	Property	tax change	es - no state fund impact								
50		_									
51	HF 1950	Davids	DMC - City fund use restrictions			0	0	0	0	0	0
52	HF 920	Drazkowski, Davids	DMC - Modify computation of city local contribution			0	0	0	0	0	0
53	HF 682	Norton	DMC - public infrastructure definition modified, local match clarified			0	0	0	0	0	0
54	HF 1830	Green	Counties required to enter into joint operating			0	0	0	0	0	0
			agreements w towns/townships								
55	HF 1362	Anzelc	Town audit requirements			0	0	0	0	0	0
56	HF 1200	Johnson, B	Property tax modify rules for mandatory appeals and equalization courses			0	0	0	0	0	0
57	HF 922	Drazkowski	Local referenda related to spending required on			0	0	0	0	0	0
	111 922	Brazilonona	1st Tuesday after 1st Monday in November			0	0	Ŭ	0	0	Ŭ
58	HF 491	Heintzeman				0	0	ο	0	0	0
59	HF 457	Applebaum	Proposed levy certification dates for certain			0	0	0	0	0	0
			special taxing districts changed from Sept 15 to								
			Sept 30.								

	Note: Po	sitive numl	bers are program expenditures/revenue losses a	nd negative nu	imbers are cos	t savings/rev	venue gains.	"Negligible" r	neans an im	pact of less t	han \$5,000.
	HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2019	FY 2018-19
60	HF 625	Runbeck	Tax forfeited lands-lower rate of interest for unpaid balance (same rates as confession of judgment)			0	0	0	0	0	0
61	Property	tax change	es for Local Option Taxes (no state fund impact	t)							
62	HF 1413	Johnson, C	Mankato and N. Mankato - modified			0	0	0	0	0	0
63	HF 1254	Swedzinski	Marshall			0	0	0	0	0	0
64	HF 587	Persell	Walker - modified for water & sewer only			0	0	0	0	0	0
65	HF 421	Murphy, M	Proctor authorize additional .05% local sales tax - modified			0	0	0	0	0	0
66	HF 176	Simonson	Duluth city authority expanded for use of local sales tax proceeds on food, beverage, lodging			0	0	0	0	0	0
67	HF 534	Hamilton	Windom local sales and use tax- modified			0	0	0	0	0	0
68	Property	tax change	es for Tax Increment Financing								
69	HF 2002	Schoen	Cottage Grove TIF - 5 yr rule extended			0	0	0	0	0	0
70	HF 1945	Hertaus	Wayzata TIF - 5 yr rule extended			0	0	0	0	0	0
71	HF 1299	Masin	Eagan TIF			0	0	0	0	0	0
72	HF 1123	Davids	TIF interloan requirements clarified			0	0	0	0	0	0
73	HF 609	Pinto	St Paul TIF extension to 12-31-20, one district only			0	0	0	0	0	0
74	HF 1933	Uglem	Coon Rapids TIF- modified			0	0	0	0	0	0
75	HF 684	Fabian	Tax increment financing district for Workforce Housing			0	0	0	0	0	0

		ota House of Representatives - HF 848, Omnibus Ta	ax Bill					
		Fund Changes						
All Nu	umbers in	Thousands						
				· @ 1 4	2015 E L)			2015 5 1)
Hc #	use File		House Tax Cr FY2016	air (Based on the FY2017	FY2016-17	House Tax C FY2018	hair (Based on the FY2019	2015-Feb) FY2018-19
#	Author		F 12010	F 1 2017	F 1 2010-17	F 1 2018	F 12019	F 1 2018-19
		Legacy Fund/Natural Resources & Arts Fund						
		Legacy Fund/Natural Resources & Arts Fund						
2019	Swedzinski	Exempt Construction Contracts, Local Governments (Cities,						
2017	5 wedzinski	Counties, School Districts)	(900)	(900)	(1,800)	(1,000)	(1,000)	(2,000)
69	Davids	Vendor Allowance	-	(600)	(600)	(630)	(650)	(1,280)
2017		Repeal Tax on Digital Products	(500)	(600)	(1,100)	(700)	(700)	(1,400)
1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	(280)	(320)	(600)	(340)	(350)	(690)
1994-DE1	Carlson	Exempts Purchases by 501C3 Organizations	(200)	(200)	(400)	(200)	(200)	(400)
764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	(50)	(50)	(100)	(60)	(60)	(120)
11423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs,						
11425		Power Take-Off Units)	(100)	(100)	(200)	(100)	(100)	(200)
1132		Exempt Sales and Purchases of Non Profit Animal Shelters	(50)	(50)	(100)	(50)	(50)	(100)
412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	(20)	(20)	(40)	(20)	(20)	(40)
132-DE1	Rosenthal	HF 132 Exempt Bullion Coins	(40)	(40)	(80)	(40)	(40)	(80)
407	N	Exempt Materials, Supplies, Equipment for Improvement for						~ /
496	Nornes	Existing Resorts, Recreational Areas	(30)	(30)	(60)	(30)	(30)	(60)
89	Davnie	HF 89 Expand Exemption for Textbook & Instructional Materials	(20)	(20)	(40)	(20)	(20)	(40)
550	Baker	HF 550 Exempts Purchases of Certain Propane Tanks (FY 15						
550	Buildi	impact allocated to FY16)	(Negl.)	(10)	(10)	(10)	(10)	(20)
1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	(10)	(10)	(20)	(10)	(10)	(20)
		Exempt Sales & Purchases for City Celebrations, Amnesty	(10)	(10)	(20)	(10)	(10)	(20)
2019	McDonald	Provision			-			-
874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater			_			
874	Kalick	Treatment Facility in City of Mora	(10)	(10)	(20)			-
2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned	(1)	(1)	(2)	(1)	(1)	(2)
532	Petersburg	by an Exempt Organization Exempts Admissions to the Agricultural Center	(1)	(1)	(1)	(1)	(1)	(2)
700	-	Repeal Excise Tax Rate Indexing (Interaction Impact)		(Nagli)		(10)	(10)	(20)
2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction I	(Negli.)	(Negli.)	(Negli.)	, ,		(20)
2182	Davids	Create a Separate Excise Tax Kate for Vapor Froducts (interaction i	(10)	(20)	(30)	(20)	(20)	(40)
		Subtotal - Legacy Fund/Natural Resources & Arts Fund	(2,222)	(2,981)	(5,203)	(3,241)	(3,271)	(6,512)
1707	Drazkowski	Environment & Natural Resources Fund Trust Account			-			
		Distribution to Counties	-	-	-	(100)	(200)	(300)
		Subtotal - Environment &Natural Resources Fund			_	(100)	(200)	(200)
		Subtotai - Environment & Natural Resources Fund	-	-	-	(100)	(200)	(300)
1.005					_			
1707	Drazkowski	Outdoor Heritage Fund Trust Account						
		Distribution to Counties	-	-	-	(900)	(1,900)	(2,800)

		sota House of Representatives - HF 848, Omnibus Ta	x Bill					
		l Fund Changes						
All N	umbers iı	n Thousands						
				hain (Pacad on the	2015 Eab)	House Tex C	hain (Pasad on the	2015 Eab)
# Ho	ouse File Author	-	FY2016	hair (Based on the FY2017	FY2016-17	FY2018	hair (Based on the FY2019	FY2018-19
#	Autioi		1 1 2010	1 1 2017	F12010-17	F 12010	112017	112010-17
		Subtotal - Outdoor Heritage Fund Trust Account	-	-	-	(900)	(1,900)	(2,800
		Special Revenue Fund			_			
1707	Drazkowski	State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
		Subtotal - Special Revenue Fund	-	-	-	-	-	-
		Highway User Tax Distribution Fund (HUTDF)						
182	Garofalo	Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)	(50)	(60)	(110)	(70)	(70)	(140)
		Subtotal - HUTDF	(50)	(60)	- (110)	(70)	(70)	- (140)
		County State Aid Highway (CSAH)						
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(1,900)	(2,100)	(4,000)	(2,100)	(2,100)	(4,200)
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,900)	-	(1,900)	-	-	-
		Sales Tax on MV Lease Lease to the Transportation Stability Fund	-	(20,300)	(20,300)	(20,700)	(20,700)	(41,400
		Subtotal - CSAH	(3,800)	(22,400)	(26,200)	(22,800)	(22,800)	(45,600
		Transit Assistance Fund						
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(1,900)	(2,100)	(4,000)	(2,100)	(2,100)	(4,200
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,900)	-	(1,900)	-	-	-
		Sales Tax on MV Lease Lease to the Transportation Stability Fund		(20,300)	(20,300)	(20,700)	(20,700)	(41,400
		Subtotal - Transit Assistance Fund	(3,800)	(22,400)	(26,200)	(22,800)	(22,800)	(45,600)
		Transportation Stability Fund (HF 4-2E, Article 3, Section 5)						
215-A2	Howe	MV Auto Parts Tax Revenue	150,000	231,200	381,200	240,900	252,400	493,300
441	Swedzinski	Deposit 6.5% Tax on Rental Cars	-	-	-	19,300	20,100	39,400
441	Swedzinski	Deposit 9.2% Tax on Rental Cars	-	-	-	27,300	28,500	55,800
710	Koznick	Transfer MV Lease Sales Tax Revenue	-		-			-
710	Koznick	Sales Tax on Motor Vehicle Leases	-	72,600	72,600	73,400	73,400	146,800
		Subtotal - Transportation Stability Fund	150,000	303,800	453,800	360,900	374,400	735,300
		Health Care Access Fund			_			
		Ivanii valt Autos Funu						

2015	2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill							
Non-General Fund Changes								
All Numbers in Thousands								
House File			House Tax Chair (Based on the 2015-Feb)			House Tax Chair (Based on the 2015-Feb)		
#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
					-			-
		Accelerated Repeal of MNCare Provider Taxes (TY 2019)	-	-	-	-	(227,300)	(227,300)
					-			-
		Subtotal - Health Care Access Fund	-	-	-	-	(227,300)	(227,300)
		Total - Non GF Changes	140,128	255,959	396,087	310,989	96,059	407,048