

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

All Numbers in Thousands

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



**2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill**

**General Fund Tax Revenues**

**All Numbers in Thousands**

*Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	House File		Effective Date	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
27			TY 2015	(265,700)	(272,900)	(538,600)	-	-	-
28			TY 2015	(Negli.)	(Negli.)	(Negli.)	-	-	-
29	2077	Draskowski	TY 2016	-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)
30				-	210	210	20	30	50
31				-	7,500	7,500	11,090	14,870	25,960
32				-	10	10	10	5	15
33				-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)
34				-	(10)	(10)	(10)	(10)	(20)
35				-	(190)	(190)	(190)	(190)	(380)
36				-	-	-	(70)	(70)	(140)
37									
38				<b>Subtotal - Income Taxes (Current Law + 2015 Change Items)</b>					
				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				<b>Corporate Franchise Tax</b>					
43				1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740
44				(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)
45				12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)
46									
47				<b>2015 Session Change Items:</b>					
56	258	Peterson	TY 2015	(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)
57	258	Peterson	TY 2016	(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)
58	872	Albright	TY 2015	-	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)
59						-			-
60				<b>Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)</b>					
				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				<b>Sales and Use Tax</b>					
65				5,587,223	5,804,068	11,391,291	6,022,582	6,237,814	12,260,396
66				(216,580)	(151,320)	(367,900)	(130,110)	(128,250)	(258,360)
67				(11,800)	(12,000)	(23,800)	(12,200)	(12,400)	(24,600)
68				(41,510)	(44,740)	(86,250)	(45,510)	(45,510)	(91,020)
69				2,774	3,590	6,364	5,101	6,167	11,268

2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill										
General Fund Tax Revenues										
All Numbers in Thousands										
<i>Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.</i>										
Line	House File			Effective Date	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
70										
71			<b>2015 Session Change Items:</b>		-		-			-
74	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>
75	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>
76	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>
77	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>
78	848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE	4,000	4,200	<b>8,200</b>	4,200	4,200	<b>8,400</b>
79			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward		3,700	-	<b>3,700</b>	-	-	-
80			Subtotal - Sales Taxes for Transportation		(142,300)	(259,000)	<b>(401,300)</b>	(315,300)	(328,800)	<b>(644,100)</b>
81										
82	531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2015	(15,300)	(15,900)	<b>(31,200)</b>	(16,600)	(17,300)	<b>(33,900)</b>
83	69	Davids	Vendor Allowance	7/1/2016	-	(10,323)	<b>(10,323)</b>	(10,884)	(11,274)	<b>(22,158)</b>
84	2017	McDonald	Repeal Tax on Digital Products	7/1/2015	(9,500)	(11,000)	<b>(20,500)</b>	(11,700)	(12,500)	<b>(24,200)</b>
85	1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015	(4,800)	(5,500)	<b>(10,300)</b>	(5,900)	(6,100)	<b>(12,000)</b>
86	1994-DE1	Carlson	Exempts Purchases by 501C3 Organizations	7/1/2015	(3,200)	(3,600)	<b>(6,800)</b>	(3,700)	(3,800)	<b>(7,500)</b>
87	764	Swedzinski	Modify the Application of the Tax for Modular Home Purchases	7/1/2015	(800)	(900)	<b>(1,700)</b>	(1,000)	(1,100)	<b>(2,100)</b>
88	1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2015	(1,700)	(1,800)	<b>(3,500)</b>	(1,800)	(1,900)	<b>(3,700)</b>
89	1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015	(750)	(800)	<b>(1,550)</b>	(850)	(850)	<b>(1,700)</b>
90	412	Wills	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015	(290)	(300)	<b>(590)</b>	(300)	(310)	<b>(610)</b>
91	132-DE1	Rosenthal	Exempt Bullion Coins	7/1/2015	(500)	(560)	<b>(1,060)</b>	(570)	(590)	<b>(1,160)</b>
92	496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015	(500)	(520)	<b>(1,020)</b>	(540)	(560)	<b>(1,100)</b>
93	89	Davnie	HF 89 Expand Exemption for Textbook & Instructional Materials	7/1/2015	(340)	(340)	<b>(680)</b>	(350)	(360)	<b>(710)</b>
94	550	Baker	HF 550 Exempts Purchases of Certain Propane Tanks (Note: FY 2015 revenue impact allocated to FY 2016)	DFE	(260)	(240)	<b>(500)</b>	(140)	-	<b>(140)</b>
95	1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015	(140)	(140)	<b>(280)</b>	(150)	(160)	<b>(310)</b>
96	2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015	(250)	(275)	<b>(525)</b>	(275)	(275)	<b>(550)</b>
97	874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora (Note: Negligible Revenue Impact in FY 2015)	1/1/2015	(90)	(90)	<b>(180)</b>			-
98	2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2015	(14)	(14)	<b>(28)</b>	(14)	(14)	<b>(28)</b>
99	532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015	(2)	(2)	<b>(4)</b>	(2)	(2)	<b>(4)</b>
100	1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit 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	<b>140</b>	80	180	<b>260</b>

**2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill**

**General Fund Tax Revenues**

**All Numbers in Thousands**

*Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	House File		Effective Date	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
102	2182	Davids		(200)	(330)	(530)	(360)	(400)	(760)
103	984	Drazkowski		(2,774)	(3,090)	(5,864)	-	-	-
104						-			-
105				<b>Subtotal - Sales Taxes (Current Law + 2015 Change Items)</b>			5,469,508	5,671,706	<b>11,141,214</b>
106				Subtotal - Current Law			5,839,863	6,057,821	<b>11,897,684</b>
107				Subtotal - 2015 Change Items (including Sales Tax for Transportation)			(370,355)	(386,115)	<b>(756,470)</b>
108									
109				<b>Estate Tax</b>					
110				159,700	158,500	<b>318,200</b>	158,400	156,800	<b>315,200</b>
111				(7,200)	(7,300)	<b>(14,500)</b>	(7,300)	(7,200)	<b>(14,500)</b>
112									
113				<b>2015 Session Change Items:</b>					
115	958-A1	Erhardt	TY 2015	(19,500)	(41,000)	<b>(60,500)</b>	(57,000)	(66,000)	<b>(123,000)</b>
116									
117						-			-
118				<b>Subtotal - Estate Taxes (Current Law + 2015 Change Items)</b>			94,100	83,600	<b>177,700</b>
119				Subtotal - Current Law			151,100	149,600	<b>300,700</b>
120				Subtotal - 2015 Change Items			(57,000)	(66,000)	<b>(123,000)</b>
121									
122				<b>Statewide Property Tax</b>					
123				841,883	856,696	<b>1,698,579</b>	874,881	900,187	<b>1,775,068</b>
124									
125				<b>2015 Session Change Items:</b>					
127	984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Pay 2016	(137,500)	(315,800)	<b>(453,300)</b>	(438,900)	(566,800)	<b>(1,005,700)</b>
128	135	Peppin		(345)	(628)	<b>(973)</b>	(628)	(628)	<b>(1,256)</b>
129	1831	Green		(90)	(130)	<b>(220)</b>	(110)	(80)	<b>(190)</b>
130						-			-
131				<b>Subtotal - Property Tax (Current Law + 2015 Change Items)</b>			435,243	332,679	<b>767,922</b>
132				Subtotal - Current Law			874,881	900,187	<b>1,775,068</b>
133				Subtotal - 2015 Change Items			(439,638)	(567,508)	<b>(1,007,146)</b>
134									
135				<b>Cigarette &amp; Tobacco Products Tax</b>					
136				607,160	611,100	<b>1,218,260</b>	614,940	618,480	<b>1,233,420</b>
137				(10,050)	(10,150)	<b>(20,200)</b>	(10,250)	(10,350)	<b>(20,600)</b>

**2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill****General Fund Tax Revenues****All Numbers in Thousands***Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

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	#	Author		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19			
138						-			-			
139						-			-			
140	700	Davids	7/1/2015	(1,900)	(7,800)	<b>(9,700)</b>	(13,700)	(19,600)	<b>(33,300)</b>			
141	700	Davids	7/1/2015	(300)	(1,200)	<b>(1,500)</b>	(2,000)	(3,000)	<b>(5,000)</b>			
142	700	Davids	7/1/2015	(10)	(60)	<b>(70)</b>	(100)	(140)	<b>(240)</b>			
143	2183	Davids	7/1/2015	(4,200)	(5,100)	<b>(9,300)</b>	(5,600)	(6,100)	<b>(11,700)</b>			
144	1363	Franson	7/1/2015	(2,000)	(2,200)	<b>(4,200)</b>	(2,200)	(2,200)	<b>(4,400)</b>			
145						-			-			
146				<b>Subtotal - Cig./Tob. Taxes (Current Law + 2015 Change Items)</b>			588,700	584,590	<b>1,173,290</b>	581,090	577,090	<b>1,158,180</b>
147				Subtotal - Current Law			597,110	600,950	<b>1,198,060</b>	604,690	608,130	<b>1,212,820</b>
148				Subtotal - 2015 Change Items			(8,410)	(16,360)	<b>(24,770)</b>	(23,600)	(31,040)	<b>(54,640)</b>
149												
150				<b><u>Liquor, Wine and Beer Tax</u></b>								
151												
151							87,250	88,990	<b>176,240</b>	90,760	92,580	<b>183,340</b>
152							(700)	(700)	<b>(1,400)</b>	(720)	(720)	<b>(1,440)</b>
153				<b><u>2015 Session Modifications</u></b>								
154												
155												
156				<b>Subtotal - Liquor Taxes (Current Law + 2015 Change Items)</b>			86,550	88,290	<b>174,840</b>	90,040	91,860	<b>181,900</b>
157				Subtotal - Current Law			86,550	88,290	<b>174,840</b>	90,040	91,860	<b>181,900</b>
158				Subtotal - 2015 Change Items			-	-	<b>-</b>	-	-	<b>-</b>
159												
160				<b><u>Lawful Gambling Taxes</u></b>								
161							47,800	49,200	<b>97,000</b>	50,600	52,100	<b>102,700</b>
162							(50)	(50)	<b>(100)</b>	(30)	(30)	<b>(60)</b>
163												
164				<b><u>2015 Change Items</u></b>								
165	1176	Hoppe		(14,200)	(16,200)	<b>(30,400)</b>	(16,700)	(17,200)	<b>(33,900)</b>			
166	296	Knoblach		(100)	(100)	<b>(200)</b>	(100)	(100)	<b>(200)</b>			
167												
168				<b>Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)</b>			33,450	32,850	<b>66,300</b>	33,770	34,770	<b>68,540</b>
169				Subtotal - Current Law			47,750	49,150	<b>96,900</b>	50,570	52,070	<b>102,640</b>
170				Subtotal - 2015 Change Items			(14,300)	(16,300)	<b>(30,600)</b>	(16,800)	(17,300)	<b>(34,100)</b>
171												

**2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill**

**General Fund Tax Revenues**

**All Numbers in Thousands**

*Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	House File		Effective Date	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
172									
172									
173									
174									
175									
176									
177	438	Kresha	TY 2016						
178									
179									
180									
181									
182									
183									
184									
185									
186									
187	416	Anzelc	FY 2016						
188									
189									
190									
191									
192									
193									
194									
195									
196									
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203									
204									

<b>2015 Minnesota House of Representatives - HF 848, Omnibus Tax Bill</b>									
<b>General Fund Tax Revenues</b>									
<b>All Numbers in Thousands</b>									
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Line	House File		Effective Date	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
205									
206						-			-
207		Barrett		(11)	(11)	(22)	(11)	(11)	(22)
208	894	Kiel		(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)
209	1775	Davids		-	-	-	-	-	-
210						-			-
211						(2,022)	(1,011)	(1,011)	(2,022)
212									
213						<b>38,357,024</b>	20,298,199	21,016,056	<b>41,314,255</b>
214						<b>40,772,333</b>	21,839,813	22,845,065	<b>44,684,878</b>
215						<b>(2,415,309)</b>	(1,541,614)	(1,829,009)	<b>(3,370,623)</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									

**2015 Minnesota House of Representatives**  
**General Fund - Property Tax Refunds, Aids & Credits Changes**  
 All Numbers in Thousands

As of 4/21/15

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$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
<b>Property tax refund changes</b>										
	<b>GOV</b>	<b>Homeowner Property Tax Funds -</b>								
		Modernize Railroad Property Tax	(2,400)	(4,800)						
		Home Office deduction Calc	(420)	(750)						
HF 844	Loon	Omnibus Education Finance			0	(300)	(300)	(30)	(30)	(60)
<b>Subtotal Homeowner PTR changes</b>			<b>(\$2,820)</b>	<b>(\$5,550)</b>	<b>0</b>	<b>(300)</b>	<b>(300)</b>	<b>(30)</b>	<b>(30)</b>	<b>(60)</b>
HF 538 modified	Drazkowski	Repeal Political Contribution Refund			(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)
<b>Property tax aid &amp; credits changes</b>										
	<b>GOV</b>	<b>Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov</b>	\$230	\$780						
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)
		Property tax refund interactions			0	1,960	1,960	1,960	1,960	3,920
HF 1794	Fabian	Oslo 2013 city aid penalty forgiven/appropriation			37	0	37	0	0	0
HF 890 modified	Schomacker	LGA penalty forgiveness 2014 for Dundee, Jeffers, Woodstock with state auditor audits			0	0	0	0	0	0
		Subtotal - Modify LGA 1st class cities			37	(82,690)	(82,653)	(82,690)	(82,690)	(165,380)
Div Rpt		Eliminate transfer from General Fund to MSFA FY 2016-17 only			(2,774)	(3,090)	(5,864)	0	0	0
Div Rpt		Reduce City of Mpls LGA appropriation FY 2017 only			0	(5,864)	(5,864)	0	0	0
		Subtotal - City of Mpls transfer and LGA reduction			(2,774)	(8,954)	(11,728)	0	0	0
HF 2016	Backer	CPA - Formula working group			0	0	0	0	0	0
		CPA -Repeal MMB/MDE Local Impact Note subsidy (LIN to Legislative Auditor)			(214)	(214)	(428)	(214)	(214)	(428)
		CPA - Repeal Public Defender Aid			0	(500)	(500)	(500)	(500)	(1,000)
		Property tax refund interactions			0	10	10	10	10	20
		Subtotal - CPA changes			(214)	(704)	(918)	(704)	(704)	(1,408)
Div Rpt	HF 570 modified	Repeal AIS Aid (DNR take over)			(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)
		Property tax refund interactions			0	260	260	260	260	520
		Subtotal - Repeal AIS aid			(10,000)	(9,740)	(19,740)	(9,740)	(9,740)	(19,480)

**2015 Minnesota House of Representatives**  
**General Fund - Property Tax Refunds, Aids & Credits Changes**  
 All Numbers in Thousands

*Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$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
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 payments-effective July 1, 2016			0	0	0	0	(70)	(70)
28	HF 147	Dettmer Property tax market value exclusion extended for surviving spouses of deceased service members and permanently disabled			0	0	0	0	(60)	(60)
29	HF 705	Howe Congressionally chartered veterans organizations property provided reduced classification rate from 1.5% to 1.0%			0	20	20	20	20	40
30	<b>Property tax changes</b>									
31	HF 1944	Hertaus Agri preserve allowed C/I operation modify, early termination for agr preserve			negligible	negligible	[negligible]	negligible	negligible	[negligible]
32	HF 287	Quam Agricultural homestead classification for property allowed			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
33	HF 1407	Hackbarth Wine produced @ farm winery considered agriculture product for property tax classification			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
34	HF 1649	Dill Sustainable Forest Incentive - early withdrawl allowed			negligible	negligible	[negligible]	negligible	negligible	[negligible]
35	HF 873	Sudin Carlton County authorize levy for recreational purposes - modified			0	negligible	[negligible]	negligible	negligible	[negligible]
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 provided			unknown	unknown	[unknown]	unknown	unknown	[unknown]
38	<b>GOV</b>	<b>DOR Administration -</b>								
39		Modernize RR Property Tax	280	112						
40		K-12 Expense Credit	700	800						
41		Working Family Credit	35	0						

**2015 Minnesota House of Representatives**  
**General Fund - Property Tax Refunds, Aids & Credits Changes**  
 All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$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	
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			<b>Total General Fund Changes, Property Tax Aids, Credits and Refunds</b>			<b>(17,451)</b>	<b>(111,588)</b>	<b>(129,039)</b>	<b>(101,264)</b>	<b>(102,394)</b>	<b>(203,658)</b>
46											
47											
48											
49			<b>Property tax changes - no state fund impact</b>								
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 agreements w towns/townships			0	0	0	0	0	0
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 1st Tuesday after 1st Monday in November			0	0	0	0	0	0
58	HF 491	Heintzeman	Property tax due dates and penalties modified			0	0	0	0	0	0
59	HF 457	Applebaum	Proposed levy certification dates for certain special taxing districts changed from Sept 15 to Sept 30.			0	0	0	0	0	0

**2015 Minnesota House of Representatives**  
**General Fund - Property Tax Refunds, Aids & Credits Changes**  
 All Numbers in Thousands

*Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$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	
61	<b>Property tax changes for Local Option Taxes (no state fund impact)</b>										
62	HF 1413	Johnson, C	Mankato and N. Mankato - modified			0	0	0	0	0	
63	HF 1254	Swedzinski	Marshall			0	0	0	0	0	
64	HF 587	Persell	Walker - modified for water & sewer only			0	0	0	0	0	
65	HF 421	Murphy, M	Proctor authorize additional .05% local sales tax - modified			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	
67	HF 534	Hamilton	Windom local sales and use tax- modified			0	0	0	0	0	
68	<b>Property tax changes for Tax Increment Financing</b>										
69	HF 2002	Schoen	Cottage Grove TIF - 5 yr rule extended			0	0	0	0	0	
70	HF 1945	Hertaus	Wayzata TIF - 5 yr rule extended			0	0	0	0	0	
71	HF 1299	Masin	Eagan TIF			0	0	0	0	0	
72	HF 1123	Davids	TIF interloan requirements clarified			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	
74	HF 1933	Uglem	Coon Rapids TIF- modified			0	0	0	0	0	
75	HF 684	Fabian	Tax increment financing district for Workforce Housing			0	0	0	0	0	

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
		<b>Legacy Fund/Natural Resources &amp; Arts Fund</b>						
2019	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	(900)	(900)	(1,800)	(1,000)	(1,000)	(2,000)
69	Davids	Vendor Allowance	-	(600)	(600)	(630)	(650)	(1,280)
2017	McDonald	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)
994-DE	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, Power Take-Off Units)	(100)	(100)	(200)	(100)	(100)	(200)
1132	Gunther	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)
496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for 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 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)
2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision			-			-
874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	(10)	(10)	(20)			-
2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	(1)	(1)	(2)	(1)	(1)	(2)
532	Petersburg	Exempts Admissions to the Agricultural Center	(1)	-	(1)	-	-	-
700	Davids	Repeal Excise Tax Rate Indexing (Interaction Impact)	(Negli.)	(Negli.)	(Negli.)	(10)	(10)	(20)
2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction I	(10)	(20)	(30)	(20)	(20)	(40)
					-			-
		<b>Subtotal - Legacy Fund/Natural Resources &amp; Arts Fund</b>	<b>(2,222)</b>	<b>(2,981)</b>	<b>(5,203)</b>	<b>(3,241)</b>	<b>(3,271)</b>	<b>(6,512)</b>
1707	Drazkowski	<b>Environment &amp; Natural Resources Fund Trust Account</b>						
		Distribution to Counties	-	-	-	(100)	(200)	(300)
		<b>Subtotal - Environment &amp; Natural Resources Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100)</b>	<b>(200)</b>	<b>(300)</b>
1707	Drazkowski	<b>Outdoor Heritage Fund Trust Account</b>						
		Distribution to Counties	-	-	-	(900)	(1,900)	(2,800)

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				
		<b>Subtotal - Outdoor Heritage Fund Trust Account</b>	-	-	-	(900)	(1,900)	<b>(2,800)</b>				
		<b>Special Revenue Fund</b>										
1707	Drazkowski	State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund	(Negli.)	(Negli.)	<b>(Negli.)</b>	(Negli.)	(Negli.)	<b>(Negli.)</b>				
		<b>Subtotal - Special Revenue Fund</b>	-	-	-	-	-	-				
		<b>Highway User Tax Distribution Fund (HUTDF)</b>										
182	Garofalo	Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)	(50)	(60)	<b>(110)</b>	(70)	(70)	<b>(140)</b>				
		<b>Subtotal - HUTDF</b>	(50)	(60)	<b>(110)</b>	(70)	(70)	<b>(140)</b>				
		<b>County State Aid Highway (CSAH)</b>										
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(1,900)	(2,100)	<b>(4,000)</b>	(2,100)	(2,100)	<b>(4,200)</b>				
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,900)	-	<b>(1,900)</b>	-	-	-				
		Sales Tax on MV Lease Lease to the Transportation Stability Fund	-	(20,300)	<b>(20,300)</b>	(20,700)	(20,700)	<b>(41,400)</b>				
		<b>Subtotal - CSAH</b>	(3,800)	(22,400)	<b>(26,200)</b>	(22,800)	(22,800)	<b>(45,600)</b>				
		<b>Transit Assistance Fund</b>										
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	(1,900)	(2,100)	<b>(4,000)</b>	(2,100)	(2,100)	<b>(4,200)</b>				
848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward	(1,900)	-	<b>(1,900)</b>	-	-	-				
		Sales Tax on MV Lease Lease to the Transportation Stability Fund	-	(20,300)	<b>(20,300)</b>	(20,700)	(20,700)	<b>(41,400)</b>				
		<b>Subtotal - Transit Assistance Fund</b>	(3,800)	(22,400)	<b>(26,200)</b>	(22,800)	(22,800)	<b>(45,600)</b>				
		<b>Transportation Stability Fund (HF 4-2E, Article 3, Section 5)</b>										
215-A2	Howe	MV Auto Parts Tax Revenue	150,000	231,200	<b>381,200</b>	240,900	252,400	<b>493,300</b>				
441	Swedzinski	Deposit 6.5% Tax on Rental Cars	-	-	-	19,300	20,100	<b>39,400</b>				
441	Swedzinski	Deposit 9.2% Tax on Rental Cars	-	-	-	27,300	28,500	<b>55,800</b>				
710	Koznick	Transfer MV Lease Sales Tax Revenue	-	-	-	-	-	-				
710	Koznick	Sales Tax on Motor Vehicle Leases	-	72,600	<b>72,600</b>	73,400	73,400	<b>146,800</b>				
		<b>Subtotal - Transportation Stability Fund</b>	150,000	303,800	<b>453,800</b>	360,900	374,400	<b>735,300</b>				
		<b>Health Care Access Fund</b>										

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)
		<b>Subtotal - Health Care Access Fund</b>	-	-	-	-	(227,300)	(227,300)
		<b>Total - Non GF Changes</b>	140,128	255,959	<b>396,087</b>	310,989	96,059	<b>407,048</b>