

Minnesota House of Representatives - House Fiscal Analysis Department

2018 OMNIBUS TAX BILL - HF 4385 First Engrossment with A28 amendment

ALL FUNDS

Dollars in Thousands

4/25/18

1:00 PM

HOUSE

	ITEM	FY 2018-19	FY 2020-21
	GENERAL FUND FORECAST:		
1	TAX POLICY (REVENUE)	42,963,853	46,830,377
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS	3,655,702	3,652,469
3			
4	BUDGET TARGET	(107,445)	
5			
6	GENERAL FUND PROPOSED CHANGES:		
7	TAX POLICY	(104,890)	(33,705)
8	STADIUM RESERVE, HF 4016 Changes in Tax Target		62,539
9	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	(\$2,555)	\$25,920
10	SUBTOTAL: GENERAL FUND IMPACT	(107,445)	54,754
11	CALCULATION: BALANCE REMAINING	-	
12			
13	GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:		
14	STADIUM RESERVE, CURRENT LAW BALANCE	57,638	120,177
15	STADIUM RESERVE Proposed Adjusted BALANCE, HF 4016	26,821	26,821
16	SUBTOTAL: STADIUM RESERVE, NET CHANGES	(30,817)	(93,356)
17	Stadium Reserve, HF 4016 Changes - State Gov't target	(30,817)	
18	Stadium Reserve, FY 18-19 Carry Forward Impact (Uses)		(30,817)
19	Stadium Reserve, HF 4016 Changes - Tax Target		(62,539)
20			
21			
22	NON-GENERAL FUND PROPOSED CHANGES:		
23	LEGACY FUNDS	(465)	(820)
24	STATE AIRPORTS FUND	(15)	(30)
25	HEALTH CARE ACCESS FUND	700	500
26	SPECIAL REVENUE FUND	(3,411)	-
27			
28	SUBTOTAL: NON-GENERAL FUND IMPACT	(3,191)	(350)

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Minnesota House of Representatives - House Fiscal Analysis Department

2018 Legislature, HF 4385-1E - TAX REVENUE - GENERAL FUND TRACKING

February 2018 Forecast

All Numbers in Thousands

		HF 4385-1E						
House File	General Fund Tax Revenues	Eff. Date	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
	Total - Changes, Tax Policy Revenues		(47,630)	(57,260)	(104,890)	6,725	(40,430)	(33,705)
	<u>Individual Income Tax</u>							
	Changes - Subtotal		(41,220)	(86,755)	(127,975)	(25,770)	(32,085)	(57,855)
	Federal conformity - Tax Cuts and Jobs Act (see appendix)		(17,600)	28,440	10,840	113,520	165,520	279,040
	Federal conformity - Bipartisan Budget Act of 2018 (see appendix)		(18,480)	(225)	(18,705)	(50)	(145)	(195)
	Federal conformity - Disaster Tax Relief Act of 2017 (see appendix)		(5,140)	1,790	(3,350)	610	310	920
	Federal conformity - Consolidated Appropriations Act of 2018				-		-	-
	Reduce Second Tier 7.05% Rate: 6.95%, 6.90% and 6.75% in TY 18, TY 19 & TY 20	Various	-	(106,300)	(106,300)	(139,100)	(197,000)	(336,100)
	Extend Allocation of Angel Tax Credit by one year	TY 2019	-	(10,000)	(10,000)			-
HF 2046-A1	New Non Refundable Credit, Donation of Prepared Food	TY 2018	-	(300)	(300)	(300)	(300)	(600)
HF 1952-A1	New Non Refundable Credit, Railroad Crossing Improvement	Exp after 10/1/2018	-	(80)	(80)	(300)	(300)	(600)
HF3093-A1	Modify Credit, Master's Degree Credit Expansion	TY 2018	-	(80)	(80)	(150)	(170)	(320)
HF 4415	Modify Credit, Stillborn definition changes	Retro TY 2016	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
HF 486-A2	New Subtraction, Cannabis Expense	TY 2018	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
	Indexing Changes to PTR					-	-	-
	<u>Corporate Franchise Tax</u>							
	Changes - Subtotal		(6,510)	38,110	31,600	42,760	(3,930)	38,830
HF 3162	Modify Corporate Tax Rate, Phased-in Rate Reduction	TY 2018	-	(24,300)	(24,300)	(39,800)	(89,900)	(129,700)
HF 3162	Repeal AMT	TY 2018	-	(23,000)	(23,000)	(15,400)	(14,200)	(29,600)
HF 3494	Captive Insurance Company Definition Clarification		-	-	-	-	(400)	(400)
	Modify Minimum Fee, Indexing		-	(100)	(100)	(100)	(100)	(200)
	Federal conformity - TCJA (see appendix)		(3,800)	84,900	81,100	97,600	100,400	198,000
	Federal conformity - Bipartisan Budget Act of 2018 (see appendix)		(2,310)	410	(1,900)	360	270	630
	Federal conformity - Disaster Tax Relief Act of 2017 (see appendix)		(400)	200	(200)	100	-	100
	<u>Sales and Use Tax</u>							
	Changes - Subtotal		100	(8,215)	(8,115)	(10,265)	(4,415)	(14,680)
HF 3329	New Exemption, Admissions - College Preferred Seating (Based on Criteria)	DFE	-	(810)	(810)	(830)	(860)	(1,690)
HF 3646	New Exemption, Conservation Clubs	7/1/2018	-	(10)	(10)	(10)	(10)	(20)
HF 1360	New Exemption, Invasive Aquatic Herbicides	7/1/2018	-	(130)	(130)	(140)	(140)	(280)
HF 3189 A1-1	Various exemptions, Medical Facilities in Underserved Areas	7/1/2018	-	(150)	(150)	(180)	(210)	(390)
HF 3598-A1	New Construction Exemption (by refund), Duluth School Property Redvlpmnt.	7/1/18 to 12/31/19	-	(950)	(950)	(3,800)	-	(3,800)
HF 4367	New Construction Exemption, Inver Grove Heights Fire Station	DFE to 12/31/20	-	(220)	(220)	-	-	-

Note: (1) Reflects General Fund impact - 2018 February Forecast; (2) all dollars in thousands; (3) positive tax revenue are a revenue increase and negative tax revenue (numbers in parenthesis) are a revenue reduction.

Minnesota House of Representatives - House Fiscal Analysis Department

2018 Legislature, HF 4385-1E - TAX REVENUE - GENERAL FUND TRACKING

February 2018 Forecast

All Numbers in Thousands

			HF 4385-1E					
House File	General Fund Tax Revenues	Eff. Date						
			FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
HF 3793	New Construction Exemption, Minnetonka Fire & Police Station	DFE to 12/31/20	-	(110)	(110)	(520)	(180)	(700)
	New Construction Exemption, Virginia Fire station	DFE to 12/31/20	-	(200)	(200)	(200)	-	(200)
HF 2099	New Construction Exemption (by refund), Second Harvest	1/1/18 to 12/31/21	-	(400)	(400)	(270)		(270)
HF 4348	New Construction Exemption (by refund), Mazeppa Property Affected by Fire	Retro 3/11/18 to	-	(10)	(10)	-	-	-
HF 1897	New Construction Exemption (by refund), Elko New Market, Water Trtmnt. Facility	Retro 6/1/14 to		(240)	(240)	-	-	-
A15	Modify Construction Exemption, City of Melrose Effective Date Window Extended	DFE	100	(100)	-	-	-	-
HF 2812	Modify Exemption, Bullion Coins		-	(260)	(260)	(290)	(290)	(580)
HF 3384	Modify Exemption for Gambling Equipment/Prizes	7/1/2018	-	(2,200)	(2,200)	(2,500)	(2,700)	(5,200)
HF 3584	Modify Exemption, Non Profit Ice Arena	7/1/2018	-	(10)	(10)	(10)	(10)	(20)
HF 363	Modify Exemption, Non Profit Snowmobile Clubs	7/1/2018	-	(15)	(15)	(15)	(15)	(30)
HF 884	Massage Therapy Services subject to Provider Tax (not sales tax)	7/1/2018	-	(2,400)	(2,400)	(1,500)	-	(1,500)
HF 4370	Collecting Sales Tax - Remote Sellers, Revenue Neutral Rate Reduction	DFE	-	-	-	-	-	-
Estate Tax								
Changes - Subtotal			-	(400)	(400)	-	-	-
HF 3271-JM68	Modify Business/Farm Subtraction, Definition Changes for Recapture Tax	Retro: 1/1/12 to	-	(400)	(400)	-	-	-
HF 3274	Qualified Property Changes & Technical Modification	various	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
Other Tax and Non Tax Revenue								
Changes - Subtotal			-	-	-	-	-	-
HF 3411	Modify Minimum Deed Transfer Tax Calculation		-	(negligible)	(negligible)	(negligible)	(negligible)	(negligible)

Minnesota House Fiscal Analysis Department

2018 Legislature - HF 4385-1E (Omnibus Tax bill) - As Passed by Taxes
Tax Refunds, Aids & Credits

All Numbers in Thousands

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File #	General Fund Expenditures	Feb 2018 fcst	Feb 2018 fcst	Changes HF 4385 -1E			Changes HF 4385 -1E		
		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
	Property tax refunds								
	Homeowners property tax refund	\$931,700	\$974,700						
1	HF3276 HF 661	<i>HOUSE Change Item: Residential property classification consolidation, class rates modified. B&B chg to 5+ units. Effective taxes payable in 2020</i>							
2									
3									
4									
5									
6									
7	HF 3526	<i>HOUSE Change Item: Agricultural homestead classification requirements for business "entities" (2a homestead) amended. Effective pay 2019</i>							
8									
9									
10									
11									
12	A6	<i>Homestead MVE for spouses disabled veteran- applictn date chg'd from July 1 to Dec 15; transfer MVE to other property PLACEHOLDER PTR impact</i>							
13									
14	HF 610	<i>HOUSE Change Item: Agricultural homestead rules modified for properties owned by trusts</i>							
15									
16									
17									
18									
19	HF 2372	<i>HOUSE Change Item: Agricultural classification of land converted from agricultural use for environmental purposes - modified. Effective Pav 2019.</i>							
20									
21									

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2018 Legislature - HF 4385-1E (Omnibus Tax bill) - As Passed by Taxes Tax Refunds, Aids & Credits

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		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
22	<i>Subtotal - Agricultural class to environmental use chg</i>			0	0	0	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
23									
24	HF 3349 <i>Acres exempt under the agricultural historical society property exemption increased to 40 acres</i>			0	0	0	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
25	HF 3430 <i>Facilities used as retreat houses or craft houses classification - modified to resort property status</i>			0	0	0	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
26									
27	HF 4134 <i>HOUSE Change Item: Land used to provide environmental benefits allowed (buffers ponds, forest restore) to be defined as an agricultural purpose. Grtr 3 acres or 10%</i>								
28	<i>Property Tax Refund interaction</i>			0	0	0	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
29	<i>Ag Homestead Market Value Credit</i>			<u>0</u>	<u>0</u>	<u>0</u>	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
30	<i>Subtotal - Environmental use as ag purpose</i>			0	0	0	<i>negligible</i>	<i>negligible</i>	<i>negligible</i>
31									
32	HF 44134 <i>HOUSE Change Item: Fractional homestead determined on percentaqe of ownership in county land records - modified</i>								
33	<i>Property Tax Refund interaction</i>			0	0	0	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>
34	<i>Ag Homestead Market Value Credit</i>			<u>0</u>	<u>0</u>	<u>0</u>	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>
35	<i>Subtotal - Fractional homestead determ'd percent ownership</i>			0	0	0	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>
36									
37	HF 112 <i>HOUSE Change Item: Reverse referendum approval for qualified leases</i>			0	0	0	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>
38	HF 1146 <i>HOUSE Change Item: Biennial notice + referendum if muny to use public utiity license/fees to raise revenue</i>			<u>0</u>	<u>0</u>	<u>0</u>	<i>unknown</i>	<i>unknown</i>	<i>unknown</i>
39	Subtotal: Homeowner PTR base + change items			0	0	0	(\$470)	6,370	5,900
40	Renters property tax refund	447,300	458,100			0			0
41	Targeting	8,130	10,000			-			0
42	Forest Land Credits (SFIA)	22,150	23,880			-			0
44	Subtotal - Property Tax Refunds	1,409,280	1,466,680	0	0	-	(470)	6,370	5,900
45	OTHER REFUNDS								
46	Political Contribution Refund	9,000	10,000						
47	<i>HOUSE Change Item: Repeal Political Contrib Refund</i>			<u>0</u>	(5,500)	(5,500)	(4,500)	(5,500)	(10,000)
48	Subtotal: Political Contrib Refund base + change items			0	(5,500)	(5,500)	(4,500)	(5,500)	(10,000)
49	Tax Refund Interest	20,400	22,000						

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		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
50	Subtotal - Other Refunds			0	(5,500)	(5,500)	(4,500)	(5,500)	(10,000)
52	LOCAL AIDS								
53	Local Government Aid (LGA)	1,131,818	990,774						
54	HF 1268 <i>HOUSE Change Item: Special property tax abatement aid authorized for Aitkin, Crow wing and Mille Lacs Counties</i>								
55	<i>Local property tax abatements</i>			0	1,100	1,100	0	0	0
56	HF 2544 <i>HOUSE Change Item: Lilydale one-time LGA adjustment (\$150K in FY 2019 only)</i>			0	150	150	0	0	-
57	HF 3238 <i>HOUSE Change Item: Hermantown aid adjustment for previously reduced LGA (\$97K in FY 2019 only)</i>			0	97	97	0	0	-
58	HF 4348 <i>HOUSE Change Item: Mazeppa fire remediation aid - money appropriated.</i>			0	5	5	0	0	-
59	Subtotal House Changes - LGA			0	1,347	1,347	0	0	0
60	Subtotal- Local Government Aid (LGA)	1,131,818	990,774						
62	County Program Aid (CPA)	442,548	467,912						
63	County Public Defender Aid	1,000	1,000						
64	Local Impact Notes (DOF/MDE)	428	428						
66	Subtotal- County Program Aid (CPA)	443,976	469,340	0	0	0	0	0	0
68	Township Aid	20,000	20,000						
69	County AIS Prevention Aid	20,000	20,000						
70	Wadena County Aid (2 years only)	1,200	-						
71	Indian Child Welfare Act (ICWA) Aid to Counties	5,000	10,000						
72	Riparian Protection Aid to Counties	18,000	20,000						
73	Ch 366 Utility Transition Aid (cities and towns)	6	8						
74	Production Property Transition Aid	190	72						
76	<i>DRA School</i>	15,883	15,884						
77	<i>DRA Non-School</i>	<u>20,188</u>	<u>20,188</u>						
78	Disparity Reduction Aid (DRA)	36,071	36,072						

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		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
79									
80	Payments to Counties with Tribal Casinos	3,152	3,152			-			-
81									
82	Agr MVC School	16,985	16,464			-			-
83	Agr MVC Non-School	57,331	55,854			-			-
84	Agricultural Market Value Credit	74,316	72,318	0	0	-	0	0	-
85									
86	School Building Bond Agricultural Credit	32,978	77,781						
87									
88	Agriculture Preservation Credit - School	359	300						-
89	Agriculture Preservation Credit - NonSchool	680	560						-
90	Agriculture Preservation Credit	1,039	860						-
91									
92	<i>Border City School</i>	4,593	4,842			-			-
93	<i>Border City Non-School</i>	19,962	21,208			-			-
94	Border City Disparity Credit	24,555	26,050	0	0	-	0	0	-
95									
96	<i>Disaster Credit -School</i>	66	48			-			-
97	<i>Disaster Credit- Non-School</i>	212	200			-			-
98	Disaster Credit	278	248			-			-
99									
100	<i>Prior Year Credit -School</i>	(74)	-			-			-
101	<i>Prior Year Credit- Non-School</i>	(220)	-			-			-
102	Prior Year Credits	(294)	-	-	-	-	-	-	-
103									
104	Senior Deferral Reimbursement loans	[2038]	[2038]			-			-
105	Senior Deferral Reimbursement loan repayments	[-2512]	[-2512]			-			-
107	HF 3277 HF 2254 <i>HOUSE Change Item: Due dates related to property tax modified, effective pay 2021 (include Senior Deferral with impact in FY 2022)</i>			0	0	-	0	0	-
108	HF 2254 <i>HOUSE Change Item: Senior citizens' property tax deferral - 60 day reconsideration following denial. Effective Pay 2020</i>			0	0	-	0	0	-

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2018 Legislature - HF 4385-1E (Omnibus Tax bill) - As Passed by Taxes Tax Refunds, Aids & Credits

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		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
109	Subtotal: Senior Deferral Reimbursement base + change items			0	0	-	0	0	-
111	Mahnomen City Reimbursement Aid	320	320			-			-
112	Ch 154 Mahnomen County Aid	1,800	1,800			-			-
113	Ch 154 Mahnomen ISD #432 Aid	280	280			-			-
114	Mahnomen Reimbursement Aid	2,400	2,400	0	0	0	0	0	0
116	<u>Taconite Tax Relief Area Aids & Credits</u>								
117	Taconite Reimbursement (School)	1,122	1,122			-			-
118	Supplemental Homestead (Non-School)	10,679	10,894			-			-
120	Replacement Taconite Prod Tax IRRR (Non-School)	6,121	7,924			-			-
121	Replacement Taconite Prod Tax	<u>8,365</u>	<u>8,767</u>			-			-
122	Subtotal Repl Taconite Production Tax	14,486	16,691	0	0	0	0	0	0
124	<u>LOCAL PENSION AIDS</u>								
125	Aid to Police & Fire	214,262	230,398			-			-
126	Police Aid (includes local, DNR, DPS)	148,138	161,676			-			-
127	Fire Aid	58,174	60,451			-			-
128	Insurance Aid Surcharge Aid	7,950	8,271			-			-
129	2013, CH 143 Police & Fire Retirement Aid Supplement	31,000	31,000			-			-
131	Police/Fire Amorization Aid (Open)	5,458	5,458			-			-
132	Redirected Amortization Aid - TRFA + St Paul	4,188	4,188			-			-
133	Police/Fire Supplemental Amortization Aid (Open)	-	-			-			-
134	Firefighters Relief Reimbursements	1,166	1,164			-			-
136	Public Employees Retirement Assoc. (PERA) Aid	<u>28,084</u>	<u>13,973</u>			-			-
137	Subtotal Local Pension Aids	284,158	286,181			-			-
139	2014, CH 308 - Fire/EMS Volunteer Retention Stipend Aid	1,559	-			-			-

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2018 Legislature - HF 4385-1E (Omnibus Tax bill) - As Passed by Taxes
Tax Refunds, Aids & Credits

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		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
140									
141	Other Expenditures								
142	PILT for DNR Owned Lands	68,677	73,241			-			-
143	PILT Wildlife Mgmt Lands Correction	-	-			-			-
144									
145	Other Aids and One-Time Appropriations								
146	Ch 389, Council on Results Perform Measurment	917	928			-			-
147	SS2 Flood Local Option Abatement reimb (non school)	80	160			-			-
148	SS2 Flood Local Option Abatement reimb (school)	26	40			-			-
149	Border City Reimbursement	35	17			-			-
150	Bloomington Infrastructure Projects	9,562	-			-			-
151	City of Minneapolis Library debt service	8,240	8,240			-			-
152	Greater MN Intern, DOR transf to OHE	20	-			-			-
153	Transfer to HCAF (2020 only)	-	7,200						
154	MMB Hold Harmless Transfer to Legacy Fund	2,776	-						
155	HOUSE Change: Repeal Minneapolis Library debt service aid			0	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
156	Property tax refund interactions	-	-	0	0	-	100	100	200
157	Income tax interactions	-	-		0		80	80	160
158	Subtotal - Repeal Mpls Library debt service aid			0	(4,120)	(4,120)	(3,940)	(3,940)	(7,880)
159	HOUSE Change: Special Revenue Fund - DOR Service and Recovery one-time transfer to General Fund			(3,411)	0	(3,411)	0	0	-
160	HOUSE Change: Prepay Local Government Aid one-time			0	13,984	13,984	(13,984)	0	(13,984)
167									
168	Property tax changes - State General Levy								
169	HF 3189 HOUSE Change Medical facilities in medically underserved areas exempted from property taxes (see also sales tax component).								
170	State General levy			0	negligible	negligible	9	15	24
171	Income Tax interactions			0	0	0	negligible	negligible	negligible
172	Subtotal - Medical Facilities exemptions			0	negligible	negligible	9	15	24
173	HF 4063 HOUSE Change Property exempted (natural gas pipeline distribution system) from state general levy. Max 12 yr. Effective pav 2020								

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1:00 PM

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File #	General Fund Expenditures	Feb 2018 fcst	Feb 2018 fcst	Changes HF 4385 -1E			Changes HF 4385 -1E				
		FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21		
174	State General levy			0	0	0	negligible	10	10		
175	Income Tax interactions			0	0	0	0	(negligible)	(negligible)		
176	Subtotal - Nat Gas Distribution Property exempted SGL			0	0	0	negligible	10	10		
177	HF 1830 <i>HOUSE ChangeClass 1c property Ma & Pa resort qualifications (ownership) modified. Pay 2019</i>			0	0	0	5	5	10		
178	HF 2834 <i>HOUSE ChangeChild care facilities property, owned/operated as part of church mission, property tax exemption</i>			0	0	0	negligible	negligible	negligible		
179	HF 1268 <i>HOUSE Change Item: Special State General Levy Refund aid authorized for Aitkin, Crow wing and Mille Lacs Counties</i>										
180	State General levy refund			0	300	300	0	0	0		
181	Income Tax interactions			0	(50)	(50)	0	0	0		
182	TOTAL Property Tax Aids and Credits, GF Revenues + Spending Changes			\$3,655,702	\$3,652,469	(\$3,411)	\$5,966	\$2,555	(\$22,880)	(\$3,040)	(\$25,920)

2018 Legislature, HF 4385-1E								
Appendix - FEDERAL CONFORMITY TRACKING								
					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
2	The Tax Cuts and Jobs Act (TCJA) of 2017							
3	Individual Income Tax		(17,600)	28,440	10,840	113,520	165,520	279,040
4	Corporate Tax		(3,800)	84,900	81,100	97,600	100,400	198,000
5	Unrelated Business Income		-	-	-	-	-	-
6	Interactions with Property Tax Refunds (cost		-	-	-	50	50	100
7	Total - TCJA Update		(21,400)	113,340	91,940	211,170	265,970	477,140
8								
9	Bipartisan Budget Act of 2018							
10	Individual Income Tax		(18,480)	(225)	(18,705)	(50)	(145)	(195)
11	Corporate Tax		(2,310)	410	(1,900)	360	270	630
12	Total - Bipartisan Budget Act of 2018		(20,790)	185	(20,605)	310	125	435
13								
14	Disaster Tax Relief & Airport & Airway							
15	Individual Income Tax		(5,140)	1,790	(3,350)	610	310	920
16	Corporate Tax		(400)	200	(200)	100	0	100
17	Total - Disaster Tax Relief, Airport, Airway		(5,540)	1,990	(3,550)	710	310	1,020
18								
19	Consolidated Appropriations Act of 2018		-	-	-	-	-	-
20								
21	Total - Conformity Update		(47,730)	115,515	67,785	212,190	266,405	478,595
22								
24								
25	TCJA of 2017: Fiscal Impact Detail							
26	(1) Standard Deduction and Exemptions							
27	Create a MN standard deduction of \$14,000 married joint, \$7,000 single and married separate, \$10,300 head of household	TY 2018	-	(119,300)	(119,300)	(76,100)	(76,900)	(153,000)
28	Conform to Federal Adjusted Gross Income (FAGI), Reverse Forecast Adjustments related to Consistent Election Requirement		-	(26,500)	(26,500)	(27,100)	(27,900)	(55,000)
29								
30	Subtotal: Standard Deduction and Exemptions (Income Tax)		-	(145,800)	(145,800)	(103,200)	(104,800)	(208,000)
31								
32	(2) Education-Related Provisions							
34	Exclusion: Discharge of Student Loans due to Death or Disability	TY 2018-25	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
35	Modify Section 529 Plan Accounts to Allow up to \$10,000 for K-12 tuition	TY 2018-25	-	-	-	-	-	-
36	Subtotal: Education - Related Provisions (Income Tax)		-	-	-	-	-	-
37								
38	(3) Itemized Deduction Provisions							
39	Repeal most itemized deductions; remove limitation	TY 2018-25	-	-	-	-	-	-
40	Move to AGI starting point for calculating MN taxable income, modify indexing & other changes	TY 2018	-	122,900	122,900	96,900	117,200	214,100
41	Increase Limit for Personal Property and Real Estate Deduction to \$30,000 (\$15,000 married separate)	TY 2018	-	(23,900)	(23,900)	(19,100)	(21,400)	(40,500)

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
42	Modify Medical Expense Deduction - Reduce AGI floor from 10% to 7.5%	TY 2017, 2018 only		(25,300)	(25,300)	-	-	-
43	Repeal Deduction for Moving Expenses (other than service members)	TY 2018-25	-	5,000	5,000	3,900	4,000	7,900
44	Repeal Deduction for Alimony payments and Corresponding Inclusion of Received Alimony	Agreements in TY 2019	-	500	500	1,100	2,300	3,400
45	Clarify Limit on Wagering Losses	TY 18-25	-	150	150	90	90	180
46	Charitable Deduction Not Allowed For Amounts Paid for College Athletic Event Seating Rights	TY 2018	-	2,000	2,000	1,200	1,200	2,400
47	Subtotal: Federal Deductions (Income Tax)		-	81,350	81,350	84,090	103,390	187,480
48								
49	(4) Federal Exclusions Provisions							
50	Repeal Exclusion for Qualified Moving Expense Reimbursement	TY 2018-25	-	5,600	5,600	3,900	3,900	7,800
51	Repeal Exclusion for Certain Employer-Provided Bicycle Commuter Fringe Benefits	TY 2018-25	-	40	40	30	30	60
52	Subtotal: Federal Exclusions (Income Tax)		-	5,640	5,640	3,930	3,930	7,860
53								
54	(5) Retirement, Savings and Pension Provisions							
55	Modify ABLE accounts to allow for increased contributions	TY 2018-25		(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
56	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 2018		(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
57	Repeal Special Rule Permitting Recharacterization of IRA contribution	TY 2018		450	450	300	300	600
58	Subtotal: Retirement, Savings and Pension Provisions (Income Tax)		-	450	450	300	300	600
59								
60	(6) Bonus Depreciation and Section 179 Expensing							
61	100% Bonus Depreciation with 80% Add-Back and 5-Year Recovery ;20% Phase-out begins TY 2023	TY 2018-22. Fully phased out after TY 2027.						-
62	Individual Income Tax		(600)	1,000	400	8,700	10,700	19,400
63	Corporate Tax		<u>(1,300)</u>	<u>2,100</u>	<u>800</u>	<u>18,300</u>	<u>22,600</u>	<u>40,900</u>
64	Subtotal - Bonus Depreciation		(1,900)	3,100	1,200	27,000	33,300	60,300
65	Increased Section 179 Expensing Maximum Amount and Phase-out Threshold, with 80% Add-Back and 5-year Recovery	TY 2018						
66	Individual Income Tax				-			-
67	Corporate Tax				<u>-</u>			<u>-</u>
68	Subtotal - Section 179 Expensing		-	-	-	-	-	-
69								

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
70	Full Federal Conformity to Section 179 Expensing Maximum Amount and Phase-out Threshold							
71	Individual Income Tax		(19,800)	(61,800)	(81,600)	(48,600)	(36,600)	(85,200)
72	Corporate Tax		(7,500)	(23,400)	(30,900)	(18,400)	(13,900)	(32,300)
73	Subtotal - Section 179 Expensing		(27,300)	(85,200)	(112,500)	(67,000)	(50,500)	(117,500)
74								
75	Summary - Depreciation/Expensing Provisions - Indiv. Income Tax		(20,400)	(60,800)	(81,200)	(39,900)	(25,900)	(65,800)
76	Summary: Depreciation/Expensing Provisions - Corporate Tax		(8,800)	(21,300)	(30,100)	(100)	8,700	8,600
77	Subtotal: Bonus Depreciation and Section 179 Expensing (Income and		(29,200)	(82,100)	(111,300)	(40,000)	(17,200)	(57,200)
78								
79	(7) Business & Investment Provisions							
80	20% Deduction of Certain Non-Service Pass-through Income	TY 2018-25						
81	Individual Income Tax				-			-
82	Corporate Tax				-			-
83	Disallow Active Pass-through Losses Over \$500,000 Married Joint, \$250,000 for Other Filers	TY 2018-25						
84	Individual Income Tax		-	58,000	58,000	52,200	46,300	98,500
85	Corporate Tax				-			-
86	Tax Gain on the Sale of Partnership on a Look-Through Basis	TY 2018						
87	Individual Income Tax		-	1,100	1,100	1,800	1,900	3,700
88	Corporate Tax				-			-
89	Expand Defn. of Built-In Loss for Purposes Of Partnership Loss Transfers	TY 2018						
90	Individual Income Tax		-	400	400	300	300	600
91	Corporate Tax				-			-
92	Charitable Contributions and Foreign Taxes Taken Into Account in Determining Limit on Partner's Share of Loss	TY 2018						
93	Individual Income Tax		-	700	700	700	800	1,500
94	Corporate Tax				-			-
95								
96	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 2018						
97	Individual Income Tax		-	300	300	300	300	600
98	Corporate Tax		-	700	700	600	600	1,200
99								
100	Small Business Accounting Method Reform and Simplification	TY 2018						

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
101	Individual Income Tax		(4,300)	(62,700)	(67,000)	(22,000)	(12,200)	(34,200)
102	Corporate Tax		(500)	(6,900)	(7,400)	(2,400)	(1,300)	(3,700)
103	Limit Net Interest Deduction to 30 percent of Income, with Carryforward	TY 2018						
104	Individual Income Tax		4,400	97,700	102,100	90,500	92,500	183,000
105	Corporate Tax		700	16,600	17,300	15,400	15,700	31,100
106	Modification of Net Operating Loss Deduction	TY 2018						
107	Individual Income Tax		2,100	38,800	40,900	31,900	43,300	75,200
108	Corporate Tax				-			-
109	Repeal Deferred Gain on Like-Kind Exchanges, Except for Real Property	TY 2018						
110	Individual Income Tax		100	2,300	2,400	2,500	3,300	5,800
111	Corporate Tax		100	2,900	3,000	3,100	4,200	7,300
112	Reduce Recovery Period for Certain Real Property	TY 2018						
113	Individual Income Tax		-	(200)	(200)	(400)	(600)	(1,000)
114	Corporate Tax		-	(500)	(500)	(800)	(1,100)	(1,900)
115	Repeal Deduction for Local Lobbying Expenses	DOE						
116	Individual Income Tax		-	200	200	100	100	200
117	Corporate Tax		-	400	400	300	300	600
118	Limit Deduction for Employer-Provided Meals and Entertainment Expenses	TY 2018						
119	Individual Income Tax		200	3,600	3,800	2,600	2,700	5,300
120	Corporate Tax		600	9,800	10,400	7,000	7,300	14,300
121	Limit Deduction for Certain Employer-Provided Transportation Benefits	TY 2018						
122	Individual Income Tax		200	2,700	2,900	2,000	2,000	4,000
123	Corporate Tax		400	7,300	7,700	5,400	5,600	11,000
124	Prohibit Deduction for Achievement Awards of Cash, Gift Cards and Other Nontangible Personal Property	TY 2018						
125	Individual Income Tax		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
126	Corporate Tax		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
127	Limit Deduction for FDIC Premiums	TY 2018						
128	Individual Income Tax		100	1,900	2,000	1,800	1,800	3,600
129	Corporate Tax		200	5,000	5,200	4,900	4,900	9,800
130	Deny Deduction for Sexual Harassment Settlements Paid to a Non Disclosure Agreement	DOE						
131	Individual Income Tax		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
132	Corporate Tax		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
133	Revise Treatment of Contributions to Capital	DOE						
134	Individual Income Tax		-	300	300	400	700	1,100
135	Corporate Tax		-	800	800	1,100	2,000	3,100
136	Modify Historic Rehabilitation Credit to Provide 20 percent spread over 5 years ⁴	TY 2018						
137	Individual Income Tax				-			-
138	Corporate Tax		-	14,900	14,900	25,000	12,700	37,700
139	Modify Treatment of Interest for Producers of Beer, Wine and Distilled Spirits	TY 2018-19						
140	Individual Income Tax		(100)	(1,500)	(1,600)	(900)	-	(900)
141	Corporate Tax		(100)	(1,900)	(2,000)	(1,100)	-	(1,100)
142	Modify Limit on Excessive Compensation	TY 2018						
143	Individual Income Tax		-	500	500	600	600	1,200
144	Corporate Tax		-	2,800	2,800	3,600	3,600	7,200
145								
146	Summary: Business & Investment Provisions - Indiv. Income Tax		2,700	144,100	146,800	164,400	183,800	348,200
147	Summary: Business & Investment Provisions - Corporate Tax		1,400	51,900	53,300	62,100	54,500	116,600
148	Subtotal - Business & Investment Provisions (Income and Corporate Taxes)		4,100	196,000	200,100	226,500	238,300	464,800
149								
150	(8) Unrelated Business Income Provisions							
151	Unrelated business income of charitable organizations separately computed for each	TY 2018						
152	Unrelated business income		-		-			-
153	Corporate Tax				-			-
154	Subtotal: Unrelated Business Income		-	-	-	-	-	-
155								
156	(9) Bond Interest Provisions							
157	Repeal Exclusion of Interest on Advancing	TY 2018						
158	Income Tax		100	3,500	3,600	3,900	4,800	8,700
159	Corporate Tax		100	1,800	1,900	2,100	2,500	4,600
160	Subtotal: Bond Interest		200	5,300	5,500	6,000	7,300	13,300
161								
162	(10) International Business Income Provisions							
163	Deemed Repatriation of Certain Deferred Foreign Income	TY 2018						
164	Income Tax							

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
165	Corporate Tax		3,500	52,500	56,000	33,500	34,700	68,200
166	Inclusion of Global Intangible Low-Taxed Income (GILTI), with Deduction	TY 2018						
167	Income Tax		-	-	-	-	-	-
168	Corporate Tax		-	-	-	-	-	-
169	Inclusion of Foreign-Derived Intangible Income (FDII) Derived from Domestic Trade or Business, with Deduction	TY 2018						
170	Income Tax		-	-	-	-	-	-
171	Corporate Tax		-	-	-	-	-	-
172	Other Modifications to Subpart F provisions							
173	Income Tax		-					
174	Corporate Tax		Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
175	Summary - Income Tax		-	-	-	-	-	-
176	Summary - Corporate Tax		3,500	52,500	56,000	33,500	34,700	68,200
177	Subtotal: International Business Income Provisions		3,500	52,500	56,000	33,500	34,700	68,200
178								
179	(11) Interactions with Property Tax Refunds⁶							
180	Repeal Exemptions for Dependents,							
181	Homestead Credit Refund		-	-	-			-
182	Renter Property Tax Refund		-	-	-			-
183	Modifications to Federal Adjusted Gross Income							
184	Homestead Credit Refund		-	-	-	35	35	70
185	Renter Property Tax Refund		-	-	-	15	15	30
186	Subtotal: Property Tax Refund (Cost Savings)		-	-	-	50	50	100
187								
188	Bipartisan Budget Act of 2018: Fiscal Impact Detail							
189	Homeownership Provisions							
190	Exclusion of Discharge of Indebtedness on Principal Residence	TY 2017	(6,700)	-	(6,700)	-	-	-
191	Premium for Mortgage Insurance Deductible as Qualified Residence Interest ⁷	TY 2017	(6,500)	-	(6,500)	-	-	-
192	Subtotal: Homeownership Provisions (Income Tax)		(13,200)	-	(13,200)	-	-	-
193								
194	Other Individual Provisions							
195	Deduction for Tuition and Related Expenses	TY 2017	(2,500)	-	(2,500)		-	-
196	Extend Limitation Period for exclusion for wrongfully incarcerated individuals	2/9/2018	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	-

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
197	Expand the Deduction of Legal Fees for Whistleblowers	TY 2018	-	(100)	(100)	(100)	(100)	(200)
198	Expand Foreign Earned Income Exclusion to Apply to Individuals Supporting the Armed Forces in Combat Zone	TY 2018	-	(600)	(600)	(400)	(400)	(800)
199	Subtotal: Other Individual Provisions (Income Tax)		(2,500)	(700)	(3,200)	(500)	(500)	(1,000)
200								
201	Other Business and Investment Provisions							
202	Classification of Certain Racehorses as 3-year property	TY 2017						
203	Individual Income Tax		(50)	(25)	(75)	10	10	20
204	Seven-Year Period for Motorsports Entertainment Complexes	TY 2017						
205	Corporate Tax		(20)	(15)	(35)	(10)	(5)	(15)
206	Accelerated Depreciation for Business Property on An Indian Reservation	TY 2017						
207	Individual Income Tax		(230)	(60)	(290)	10	25	35
208	Corporate Tax		(220)	(50)	(270)	5	20	25
209	Election to Expense Mine Safety Equipment	TY 2017			-			-
210	Corporate Tax		(10)	Negli.	(10)	Negli.	Negli.	Negli.
211	Special Expensing Rules for Certain Films, Television, and Theatrical Production	TY 2017						
212	Individual Income Tax		(2,100)	500	(1,600)	400	300	700
213	Corporate Tax		(1,900)	450	(1,450)	350	250	600
214	Special Depreciation Allowance for Second Generation Biofuel Plant Property	TY 2017						
215	Individual Income Tax		(Negli.)	Negli.		Negli.	Negli.	Negli.
216	Energy Efficient Commercial Deduction	TY 2017						
217	Individual Income Tax		(150)	10	(140)	5	Negli.	5
218	Corporate Tax		(110)	5	(105)	5	Negli.	5
219	Summary: Income Tax		(2,530)	425	(2,105)	425	335	760
220	Summary: Corporate Tax		(2,260)	390	(1,870)	350	265	615
221	Subtotal: Business and Investment Provisions (Income and Corporate Taxes)		(4,790)	815	(3,975)	775	600	1,375
222								
223	Disaster Relief Provisions							
224	Modify Temporary Suspension of Limits on Charitable Contributions	TY 2017 & TY 2018			-			-
225	Individual Income Tax		(150)	50	(100)	25	20	45
226	Corporate Tax		(50)	20	(30)	10	5	15
227	Modify Special Rule for Qualified Casualty Losses	TY 2017						-

					Chair			Chair
1	Fiscal Impact by Federal Act	Effect.	FY 20181	FY 2019	FY 18-19	FY 2020	FY 2021	FY 20-21
228	Individual Income Tax		(100)	-	(100)	-	-	-
229	Modify Disaster-Related Rules for Use of Retirement Funds	TY 2017						
230	Individual Income Tax		(Negli.)	(Negli.)	-	Negli.	Negli.	
231	Summary: Income Tax		(250)	50	(200)	25	20	45
232	Summary: Corporate Tax		(50)	20	(30)	10	5	15
233	Subtotal: Disaster Relief Provisions (Income & Corporate Taxes)		(300)	70	(230)	35	25	60
234	Disaster Tax Relief ... Act of 2017: Fiscal Impact Detail							
235								
236	Temporary Suspension of Limits on Qualified Charitable Contributions	TY 2017						
237	Individual Tax		(3,700)	1,800	(1,900)	600	300	900
238	Corporate Tax		(400)	200	(200)	100	-	100
239	Modify and Expand Casualty Loss Deduction for Damage in Disaster Areas	TY 2017			-			-
240	Individual Tax		(1,400)	-	(1,400)	-	-	-
241					-			-
242	Special Rules for Qualified Early IRA Distributions	TY 2017			-			-
243	Individual Tax		(40)	(10)	(50)	10	10	20
244	Summary: Income Tax - Disaster Tax Relief		(5,140)	1,790	(3,350)	610	310	920
245	Summary: Corporate Tax - Disaster Tax Relief		(400)	200	(200)	100	-	100
246	Subtotal - Disaster Tax Relief (Income and Corporate Taxes)		(5,540)	1,990	(3,550)	710	310	1,020
	Legend Notes:							
	TY = Tax Year (effective date column)							
	DOE = Date of Enactment (effective date column)							
	Negli = Negligible denotes plus or minus \$5,000 (in fiscal year and biennium columns)							

Minnesota House Fiscal Analysis Department

2018 Legislature - HF 4385-1E (Omnibus Tax bill) - As Passed by Taxes Tax Refunds, Aids & Credits

Updated
4/25/18

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

	File #	General Fund Expenditures	Changes HF 4385-1E			Changes HF 4385-1E		
			FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
1		Property tax changes - no state fund impact						
2	HF 465	<i>Rail project expenditures and other powers restricted and project insurance required (ZIP RAIL)</i>	-	-	-	-	-	-
3	HF 603	<i>Standardizing referendum dates</i>	-	-	-	-	-	-
4	HF 3127	<i>Agri preserve early termination for purchase by state or local government</i>	-	-	-	-	-	-
5	HF 3482	<i>Hennepin County; cities (Plymouth, Maple Grove) authorized to receive a portion of transportation, sales and use tax to spend on roads and bridges within city limits</i>	-	-	-	-	-	-
6	HF 3501	<i>Tax-forfeited land sale documentation - file title</i>	-	-	-	-	-	-
7	A4	<i>Border City Enterprise zones clarifying language for restrictions on a retail food or beverage facility</i>	-	-	-	-	-	-
8	HF 3814	<i>Local governments prohibited from imposing tax or fee on food or food containers</i>	-	-	-	-	-	-
9	A1	<i>Sustainable Forest Incentive Act (SFIA) clarification 290C.02 subd 6 "for applications and certifications"</i>	-	-	-	-	-	-
10	A16	<i>Abatement for nonprofit property developed/operated as a community health center (Duluth)</i>	-	-	-	-	-	-
11	A18	<i>County veterans service officer allowed disclose data for MVE</i>	-	-	-	-	-	-
12	A26	<i>School Property Tax Reform Working Group</i>	-	-	-	-	-	-
13		Property tax changes for Local Option Taxes (no state fund impact)						
14	HF 2010	<i>St Cloud; local tax increase allowed, 1% liquor, food, bev to 1.5% and 0.5% to 1.0% lodging</i>	-	-	-	-	-	-
15		Property tax changes for Tax Increment Financing (TIF)						
16	HF 2909	<i>Levy authority for multicounty housing and redevelopment authorities extended 5 yrs</i>	-	-	-	-	-	-
17	HF 2923	<i>Champlin; tax increment financing authority modified (Mississippi Crossings).</i>	-	-	-	-	-	-
18	HF 3300	<i>Minneapolis; special tax increment financing rules authorized (Upper Harbor Terminal).</i>	-	-	-	-	-	-
19	HF 3086	<i>Cloquet; local sales tax authority -uses of proceeds modified, orig proj total \$16.5M unchqd.</i>	-	-	-	-	-	-
20	HF 4218	<i>Bloomington TIF modifications (Central Station)- Extends current 5 yr rule exemption of 15 years to 20 years for project phase-in</i>	-	-	-	-	-	-
21		Public Finance						
22	HF 4268	<i>Bond Allocation Act definition of a public facilities project modified</i>	-	-	-	-	-	-

2018 Legislature - NON GENERAL FUND TRACKING

February 2018 Forecast

All Numbers in Thousands

HF 4385 -1E - As Passed by Taxes

House File	Non General Fund Tax Revenues	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
	Total - Changes, Tax Policy Revenues	(10,228)	215	(10,013)	(90)	(260)	(350)
	<u>Legacy</u>						
	Legacy Fund Changes - Subtotal	5	(470)	(465)	(575)	(245)	(820)
HF 3329	New Exemption, Admissions - College Preferred Seating (Based on Criteria)	-	(50)	(50)	(50)	(50)	(100)
HF 3646	New Exemption, Conservation Clubs	-	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)
HF 1360	New Exemption, Invasive Aquatic Herbicides	-	(10)	(10)	(10)	(10)	(20)
HF 3189 A1-1	Various exemptions, Medical Facilities in Underserved Areas	-	(10)	(10)	(10)	(10)	(20)
HF 3598-A1	New Construction Exemption (by refund), Duluth School Property Redevelopment	-	(50)	(50)	(200)	-	(200)
HF 4367	New Construction Exemption, Inver Grove Heights Fire Station	-	(10)	(10)	-	-	-
HF 3793	New Construction Exemption, Minnetonka Fire & Police Station	-	(10)	(10)	(30)	(10)	(40)
	New Construction Exemption, Virginia Fire station	-	(10)	(10)	(10)	-	(10)
HF 2099	New Construction Exemption (by refund), Second Harvest	-	(20)	(20)	(20)	-	(20)
HF 4348	New Construction Exemption (by refund), Mazeppa Property Affected by Fire	-	(negli.)	(negli.)	-	-	-
HF 1897	New Construction Exemption (by refund), Elko New Market, Water Treatment facility	-	(10)	(10)	-	-	-
A15	Modify Construction Exemption, City of Melrose Effective Date Window Extended	5	(5)	-			
HF 2812	Modify Exemption, Buillion Coins	-	(15)	(15)	(15)	(15)	(30)
HF 3384	Modify Exemption for Gambling Equipment/Prizes	-	(130)	(130)	(140)	(150)	(290)
HF 3584	Modify Exemption, Non Profit Ice Arena	-	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)
HF 363	Modify Exemption, Non Profit Snowmobile Clubs	-	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)
HF 884	Massage Therapy Services subject to Provider Tax (not sales tx)	-	(140)	(140)	(90)	-	(90)
HF 4370	Collecting Sales Tax - Remote Sellers, Revenue Neutral Rate Reduction	-	-	-	-	-	-
	<u>State Airports Fund</u>						
	State Airports Fund Changes - Subtotal	-	(15)	(15)	(15)	(15)	(30)
HF 858	HF 858 - Modifies Aircraft Registration Tax , Unmanned Aircraft Changes	-	(15)	(15)	(15)	(15)	(30)
	<u>Health Care Access Fund</u>						
	Health Care Access Fund Changes - Subtotal	-	700	700	500	-	500
HF 884	Massage Therapy Services subject to Provider Tax (not sales tax)	-	700	700	500	-	500
	<u>Special Revenue Fund</u>						
	DOR Service and Recovery - one-time transfer to General Fund	(3,411)	-	(3,411)	-	-	-
	Total - Special Revenue Fund	(3,411)	-	(3,411)	-	-	-
	<u>Minerals</u>						
A2	Taconite Municipal Aid - Guaranteed distribution based on 1983 production, and annual increase proportional IPD increase	-	-	-	-	-	-
	Total - Minerals	-	-	-	-	-	-

Note: (1) all dollars in thousands; (2) positive tax revenue are a revenue increase and negative tax revenue (numbers in parenthesis) are a revenue reduction.