

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT - HF 4

ALL FUNDS

MAY 8, 2017, 5:15 pm

\$\$\$ in thousands | BOLD indicates rows included in total
 PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase
 ALL OTHER: Negative change indicates revenue decrease

ITEM	GOVERNOR			HOUSE			SENATE			CONFERENCE		
	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
GENERAL FUND FORECAST:												
1 TAX POLICY	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372
2 PROPERTY TAX REFUNDS, AIDS, & CREDITS	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210
4 BUDGET TARGET											(1,150,000)	(1,500,000)
GENERAL FUND PROPOSED CHANGES:												
7 TAX POLICY	-	(78,673)	(47,323)	-	(1,190,047)	(1,527,228)	-	(822,740)	(998,220)	-	(1,042,814)	(1,266,765)
8 PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	113,118	231,185	-	123,848	91,351	-	80,150	114,854	-	87,012	174,384
9 SUBTOTAL: GENERAL FUND IMPACT	-	(191,791)	(278,508)	-	(1,313,895)	(1,618,579)	-	(902,890)	(1,113,074)	-	(1,129,826)	(1,441,149)
10 CALCULATION: BALANCE REMAINING											(20,174)	
GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:												
13 STADIUM RESERVE, CURRENT LAW	-	-	-	-	40,301	81,855	-	-	-	-	40,301	81,855
14 STADIUM RESERVE, HF 4-3E CHANGES	-	-	-	-	36,341	73,638	-	-	-	-	-	-
15 SUBTOTAL: STADIUM RESERVE, NET CHANGES	-	-	-	-	(3,960)	(8,217)	-	-	-	-	(40,301)	(81,855)
NON-GENERAL FUND PROPOSED CHANGES:												
18 LEGACY FUNDS	-	(895)	(580)	-	-	(4,724)	-	(517)	361	-	-	(3,683)
19 HIGHWAY USER TAX DISTRIBUTION FUND	-	(310)	(380)	-	(310)	(380)	-	(340)	(410)	-	(340)	(410)
20 STATE AIRPORTS FUND	-	-	-	-	-	-	-	(410)	(430)	-	(410)	(430)
21 SPECIAL REVENUE FUND	-	-	16,500	-	255	354	-	-	-	-	705	804
22 ENVIRONMENTAL FUND	-	620	690	-	1,164	1,332	-	-	-	-	-	-
23 TACONITE MUNICIPAL AID ACCOUNT (NET ACTIVITY)	-	-	-	-	-	-	-	-	-	-	-	-
24 TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	8,400	-	-	8,400	-	-
25 TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(592)	(736)	(5,688)	-	-	(5,688)	(592)	(736)
26 DOUGLAS J. JOHNSON ECONOMIC FUND	-	-	-	-	(572)	(596)	(2,800)	-	-	(2,800)	(572)	(596)
27 IRON RANGE RESOURCES AND REHABILITATION BOARD	-	-	-	-	-	-	(7,100)	-	-	(7,100)	-	-
28 MINNESOTA MINERALS 21 ST CENTURY FUND	-	-	-	-	-	-	7,100	-	-	7,100	-	-
29 PILT TRUST FUND	-	-	-	-	(2,804)	(5,322)	-	-	-	-	-	-
30 HEALTHCARE ACCESS FUND	-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)	-	(59)	(236)
31 OUTDOOR HERITAGE TRUST FUND	-	-	-	-	2,200	4,400	-	-	-	-	-	-
32 ENVIRONMENT AND NATURAL RESOURCES TRUST FUND	-	-	-	-	700	1,400	-	-	-	-	-	-
33 SUBTOTAL: NON-GENERAL FUND IMPACT	-	(585)	1,003,230	-	(18)	(4,508)	(88)	(6,367)	(1,579)	(88)	(1,268)	(5,287)

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT , HF 4 - TAX POLICY

GENERAL FUND CHANGES

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TAX POLICY:

HF	SF	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT						
				FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	
		TAX POLICY:														
		INDIVIDUAL INCOME TAXES														
1	2015	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	-	-	-	-	(393,000)	(402,400)	-	-	-	-	-	-	-
2																
3	1945, 869	Subtraction, Social Security	TY 2017	-	-	(269,100)	(411,800)	-	-	-	-	-	-	-	-	-
4		Subtraction, Social Security	TY 2017	-	-	-	-	(74,900)	(82,000)	(105,500)	(112,100)	(217,600)	(118,000)	(124,000)	(242,000)	
5																
6	615	540 Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	(64,200)	(70,700)	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)	
7	1354	Section 179 Carryover *	TY 2017	-	-	(7,000)	(7,600)	-	-	-	-	-	-	-	-	-
8																
9	1869	1634 Subtraction, Section 529 College Savings Plan	TY 2017	-	-	(5,100)	(5,300)	-	-	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)	
10	1869	1634 Refundable Credit, Section 529 College Savings Plan	TY 2017	-	-	(20,500)	(21,900)	-	-	-	-	-	-	-	-	-
11		Nonrefundable Credit, Section 529 College Savings Plan	TY 2017	-	-	-	-	-	-	(7,500)	(7,800)	(15,300)	(8,000)	(8,300)	(16,300)	
12																
13		941 Non-Refundable Credit, Student Loan Payments (Max. Credit \$700)	TY 2017	-	-	-	-	(61,200)	-	-	-	-	-	-	-	-
14	19	Refundable Credit, Student Loans (Maximum Credit, \$750)	TY 2017	-	-	(100,900)	(108,000)	-	-	-	-	-	-	-	-	-
15	19	Nonrefundable Credit, Student Loans (Maximum Credit, \$500)	TY 2017	-	-	-	-	-	-	(26,900)	(27,800)	(54,700)	(28,800)	(29,800)	(58,600)	
16	882	Subtraction, Discharged Student Loan Debt *	TY 2017	-	-	(140)	(160)	-	-	(90)	(50)	(140)	(30)	(130)	(160)	
17																
18	387	256 Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2017	-	-	(20,000)	(20,000)	(23,200)	(46,400)	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)	
19																
20		913 Alternative Simplified Calculation Option	TY 2018	-	-	-	-	(7,200)	(15,200)	-	-	-	-	-	-	-
21	253	647 Modify R&D Credit, Refundable Up to \$100,000	TY 2017	-	-	(10,100)	(11,700)	-	-	-	-	-	-	-	-	-
22	253	647 Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-	(600)	(600)	-	-	-	-	-	-	-	-	-
23		Modify R&D Credit Tier Rates & Alternative Simplified Credit Option *	See notes	-	-	-	-	-	-	(42,400)	(42,200)	(84,600)	(43,900)	(48,300)	(92,200)	
24	253	647 Modify R&D Credit, Allow Against AMT	TY 2017	-	-	(200)	(200)	-	-	-	-	-	-	-	-	-
25																
26		538 Reciprocity Agreement, MN-WI	TY 2018	-	-	-	-	(4,500)	(6,000)	-	-	-	-	-	-	-
27	183-DE1	Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-	(14,700)	(13,100)	-	-	-	-	-	-	-	-	-
28		Refundable Credit, Taxes Paid to Wisconsin & Reciprocity Agreement	TY 2017	-	-	-	-	-	-	(8,200)	(5,800)	(14,000)	(6,100)	(6,400)	(12,500)	
29																
30	513	646 Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	-	-	-	-	(3,200)	(3,400)	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)	
31	893	726 Modify Working Family Credit	TY 2017	(93,000)	(97,200)	-	-	-	-	-	-	-	-	-	-	-
32																
33	1020	785 Non-Refundable Credit, Workforce Housing *	TY 2018 Only	-	-	-	-	(2,500)	-	-	-	-	-	-	-	-
34	1249	1181 Credit, Low-Income Housing *	TY 2017-2025	-	-	(21,000)	(49,000)	-	-	-	-	-	-	-	-	-
35	1234	888 Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	-	-	(1,500)	(1,600)	(1,500)	(1,600)	(700)	(800)	(1,500)	(800)	(800)	(1,600)	
36																
37	868	763 Modify Greater MN Internship Credit	TY 2017	-	-	-	-	(800)	(800)	-	-	-	-	-	-	-
38	1488	Repeal Refundable Credit, Greater MN Internship	TY 2018	-	-	10	20	-	-	-	10	10	10	10	20	
39																

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GENERAL FUND CHANGES

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TAX POLICY:

	HF	SF	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
					FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
40	574	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	-	(40)	(340)	(40)	(340)	-	(30)	(30)	(150)	(160)	(310)
41	386	256	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	-	-	(600)	-	-	-	-	-	-
42	255	416	Modify Subtraction, K-12 Education, PreK Expenses	TY 2017	-	-	(6,200)	(6,200)	-	-	(3,100)	(3,100)	(6,200)	(3,100)	(3,100)	(6,200)
43			Interaction between subtraction and credit		-	-	5,200	5,200	-	-	2,600	2,600	5,200	2,600	2,600	5,200
44	255	416	Modify Refundable Credit, Education, Income Thresholds/Credit Size	TY2017	-	-	(14,200)	(14,700)	-	-	(7,000)	(7,000)	(14,000)	(7,200)	(7,300)	(14,500)
45	602	416	Modify Refundable Credit, Education, PreK Expenses	TY2017	-	-	(25,600)	(26,200)	-	-	(12,700)	(12,700)	(25,400)	(12,900)	(13,000)	(25,900)
46	387	416	Modify Refundable Credit, Education, Tuition Expenses	TY2017	-	-	(25,000)	(25,800)	-	-	(12,400)	(12,400)	(24,800)	(12,600)	(12,800)	(25,400)
47																
48	1499	1803	Modify Refundable Credit, Child & Dependent Care	TY2017	-	-	(35,800)	(44,100)	-	-	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)
49	893	726	Modify Refundable Credit, Child & Dependent Care	TY2017	(58,300)	(71,000)	-	-	-	-	-	-	-	-	-	-
50																
51	622	458	Modify Definition, Domicile Determination	TY 2017	-	-	-	-	-	-	Undetermined	Undetermined	-	Undetermined	Undetermined	-
52																
53	608	1414	Credit, Beginning Farmer Assets	TY 2017	-	-	(9,000)	(16,900)	-	-	(2,600)	(6,400)	(9,000)	(8,000)	(8,900)	(16,900)
54	608	1414	Credit, Beginning Farmer Management	TY 2017	-	-	(500)	(1,600)	-	-	(100)	(400)	(500)	(700)	(900)	(1,600)
55																
56	735	29	Clarify Refundable Credit, Still Born Children	TY 2017	-	-	-	-	-	-	-	-	-	-	-	-
57																
58	820	687	Credit, Fitness Facility	TY 2018	-	-	(800)	(1,600)	-	-	-	-	-	-	-	-
59																
60	893	726	Modify Refundable Credit, Past Military Service	TY 2017	(5,300)	(5,900)	-	-	-	-	-	-	-	-	-	-
61			Interaction: Past Military Service Credit with Pension Subtraction		2,700	3,000	-	-	-	-	-	-	-	-	-	-
62																
63	893	726	Modify Refundable Credit, Small Business (Angel), Allocation & Extension	1/1/2017	(10,000)	-	-	-	-	-	-	(10,000)	(10,000)	(10,000)	-	(10,000)
64			One-Time Transfer, Federal Conformity Account Established	7/1/2017	-	-	(35,000)	-	-	-	(20,000)	-	(20,000)	-	-	-
65																
66			Income Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		2,150	3,160	1,850	2,820	5,010	10,710	-	4,250	4,250	4,390	4,360	8,750
67			SUBTOTAL: INDIVIDUAL INCOME TAXES		(161,750)	(167,940)	(615,920)	(780,360)	(631,230)	(618,730)	(282,990)	(336,820)	(619,810)	(341,680)	(338,420)	(680,100)
68																
69			CORPORATE FRANCHISE TAXES													
70		540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	(24,300)	(26,900)	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)
71	386	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2017	-	-	(9,600)	(8,200)	(12,600)	(19,400)	(2,900)	(9,700)	(12,600)	(9,700)	(9,700)	(19,400)
72	90	913	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	-	-	-	-	(10,400)	(17,800)	-	-	-	-	-	-
73	253	647	Modify R&D Credit, Refundable Up to \$100,000		-	-	(60,300)	(55,800)	-	-	-	-	-	-	-	-
74	253	647	Modify R&D Credit, 2nd Tier Rate to 4%		-	-	(24,200)	(23,900)	-	-	-	-	-	-	-	-
75	253	647	Modify R&D Credit, Allow Against AMT		-	-	(3,000)	(2,600)	-	-	-	-	-	-	-	-
76																
77	893	726	Disallow Dividend Received Deduction	1/1/2017	66,000	57,400	-	-	-	-	-	-	-	-	-	-
78	893	726	Definition of Financial Institution	1/1/2017	10,000	10,000	-	-	-	-	-	-	-	-	-	-
79	893	726	Insurance Co. Utilized to Shelter Income	1/1/2017	4,000	4,000	-	-	-	-	-	-	-	-	-	-
80	893	726	Accelerate Gain on Business	1/1/2017	3,300	7,700	-	-	-	-	-	-	-	-	-	-
81	893	726	Mutual Fund Manager Income	1/1/2017	600	600	-	-	-	-	-	-	-	-	-	-
82	893	726	Insurance Tax Fairness [see other tax]	1/1/2017	-	-	-	-	-	-	-	-	-	-	-	-

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GENERAL FUND CHANGES

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TAX POLICY:

	HF	SF	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
					FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
83	893	726	Preventing Tax Evasion	1/1/2017	300	4,000	-	-	-	-	-	-	-	-	-	-
84	893	726	Dividend Received Deduction	1/1/2017	200	200	-	-	-	-	-	-	-	-	-	-
85	893	726	Base Year Percentage, R&D Tax Credits	1/1/2017	(1,800)	(1,800)	-	-	-	-	-	-	-	-	-	-
86	893	726	Fiduciary - Automatic Filing Extension [see other taxes]	1/1/2018	-	-	-	-	-	-	-	-	-	-	-	-
87																
88			Corporate Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		750	(250)	60	120	-	-	-	-	-	-	-	-
89			SUBTOTAL: CORPORATE FRANCHISE TAXES		83,350	81,850	(97,040)	(90,380)	(47,300)	(64,100)	(8,700)	(28,200)	(36,900)	(24,900)	(21,400)	(46,300)
90																
91			SALES & USE TAXES													
92	299	460	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	(41,100)	(41,600)	-	-	(20,000)	(21,100)	(41,100)	(20,500)	(21,100)	(41,600)
93	2183	1884	Exemption by Refund, Electronic Component Dist. Ctr. (Digi- Key) *	7/1/2017	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(5,000)	(5,000)	(10,000)	(4,700)	(4,700)	(9,400)
94	924	1439	Exemption by Refund, City of Plymouth Construction Materials	CC: 1/1/2013	-	-	(2,500)	-	(2,360)	-	(1,750)	(750)	(2,500)	-	-	-
95	1215	1036	Exemption by Refund, City of Madelia, Construction Materials *	Various	(170)	-	(180)	-	(170)	-	(180)	-	(180)	-	-	-
96	532	387	Exemption by Refund, City of Melrose, Construction Materials *	Various	-	-	(160)	-	(150)	-	(105)	(55)	(160)	-	-	-
97	504	630	Exemption by Refund, Construction Materials, Retail Center Construction	*See notes	-	-	(70)	-	-	-	(70)	-	(70)	-	-	-
98	893	726	Exemption by Refund, Construction Materials for Siding Prod. Facility	*See notes	(4,200)	(1,400)	-	-	-	-	-	-	-	-	-	-
99	1336	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	(5,500)	(5,900)	(5,200)	(5,900)	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)
100	1250	955	Exemption, Telecommunication Equipment	7/1/2017	-	-	(27,100)	(29,400)	-	-	-	-	-	-	-	-
101			Exemption, Telecommunication Equipment (Fiber and Conduit only)	7/1/2017	-	-	-	-	-	-	(3,200)	(3,700)	(6,900)	(3,700)	(3,800)	(7,500)
102		1075	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	(3,600)	(4,000)	(1,800)	(2,010)	(3,810)	(2,000)	(2,000)	(4,000)
103	1592	A8	Exemption, St. Paul Soccer Stadium	DFE	-	-	(3,500)	-	(3,300)	-	(1,000)	1,000	-	-	-	-
104	2328	900	Modify Exemption, Super Bowl Admission, Events/Parking *	*See notes	(920)	-	(970)	-	-	-	(970)	-	(970)	-	-	-
105	2340		Exemption, Modify Defn. of Admissions, Suite Licenses & Stadium Builder Licenses	7/1/2017	-	-	-	-	-	-	(3,280)	(3,380)	(6,660)	(3,300)	(3,400)	(6,700)
106	301	113	Exemption, MN State High School League (MSHSL)	7/1/2017	(1,660)	(1,740)	(1,760)	(1,740)	(1,660)	(1,740)	(870)	(890)	(1,760)	(860)	(880)	(1,740)
107		426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	(1,100)	(1,180)	-	-	-	-	-	-
108	605	100	Exemption, Non-Profit Fundraising Events, Up to 10 days	7/1/2017	-	-	(400)	(430)	-	-	(190)	(210)	(400)	(210)	(220)	(430)
109	214	410	Exemption, Precious Metal Bullion and Bullion Coins	7/1/2017	-	-	-	-	(850)	(950)	-	-	-	-	-	-
110			Exemption, Precious Metal Bullion	7/1/2017	-	-	-	-	-	-	(210)	(240)	(450)	(240)	(240)	(480)
111	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	(470)	(500)	(233)	(264)	(497)	(250)	(250)	(500)
112	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena & Rinks	7/1/2017	-	-	(62)	(60)	-	-	(30)	(32)	(62)	(30)	(30)	(60)
113	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	(730)	(750)	-	-	-	-	-	-	-	-
114	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	(260)	(260)	-	-	-	-	-	-	-	-
115	1902	1795	Modify Exemption, Non Profit Youth & Family Activity Facilities	7/1/2017	-	-	(180)	(180)	-	-	(85)	(95)	(180)	(90)	(90)	(180)
116	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	(1,105)	(1,100)	-	-	-	-	-	-	-	-
117	2252		Dedication, Fireworks Transfer Out to Other Funds	7/1/2017	-	-	(255)	(355)	-	-	(85)	(170)	(255)	(175)	(180)	(355)
118	2143	1164	Collection and Remittance Requirements for Marketplace Providers	various	-	-	-	-	10,000	20,000	-	-	-	4,000	4,600	8,600
119	893	726	Modify Exemption, Charities		(12,500)	(13,800)	-	-	-	-	-	-	-	-	-	-
120	893	726	Modifications to Reform Sales Tax Law:		-	-	-	-	-	-	-	-	-	-	-	-
121			(1) Modify Tax, Computer Installation Labor		4,200	6,500	-	-	-	-	-	-	-	-	-	-
122			(2) Modify Tax, Other Digital Products		990	1,350	-	-	-	-	-	-	-	-	-	-
123			(3) Modify Exemption, Burial Caskets		(740)	(860)	-	-	-	-	-	-	-	-	-	-
124			Interaction with Excise Tax on Vapor Products		(340)	(520)	-	-	-	-	-	-	-	-	-	-
125			Interaction: Exemption by Refund, City of Plymouth/Local Gov'ts (297A.71)		-	-	1,070	-	-	-	750	320	1,070	-	-	-

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT , HF 4 - TAX POLICY

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

HF	SF	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT							
				FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21		
126		Interaction: Exemption by Refund, Soccer Stadium/Local Gov't Exemption (297A.71)		-	-	600	-	-	-	-	-	-	-	-	-	-	
127		Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax (HF 906)		-	-	(50)	390	-	-	(70)	20	(50)	90	300	390		
128		Interaction: Repeal Excise Tax Indexing, Tobacco Products (HF 906)		-	-	(70)	(270)	-	-	(10)	(60)	(70)	(100)	(150)	(250)		
129		Interaction: Moist Snuff (HF2314)		-	-	155	170	-	-	-	-	-	-	-	-		
130		Interaction: Premium Cigars (HF 123)		-	-	(340)	(340)	-	-	(130)	(150)	(280)	(140)	(140)	(280)		
131		SUBTOTAL: SALES & USE TAXES				(15,340)	(10,470)	(94,467)	(91,825)	(18,860)	(4,270)	(41,058)	(39,726)	(80,784)	(35,105)	(35,280)	(70,385)
132																	
133		ESTATE TAXES															
134	354	Federal Conformity, Phased-In, Full Conformity in FY25	1/1/2018	-	-	-	-	(29,600)	(116,200)	-	-	-	-	-	-	-	-
135	19	Modify Exclusion, Increase to Federal Exclusion Amount (indexed)	* See Note	-	-	(161,700)	(195,000)	-	-	(70,600)	(91,100)	(161,700)	(94,400)	(100,600)	(195,000)		
136	893	726	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(100)	(100)	-	-	(100)	(100)	-	-	-	-	-	-	
137	893	726	Modify Recapture Tax, Eminent Domain	Retro 7/1/2011	-	-	(10)	-	-	-	(10)	-	(10)	-	-	-	
138		SUBTOTAL: ESTATE TAXES				(100)	(100)	(161,710)	(195,000)	(29,700)	(116,300)	(70,610)	(91,100)	(161,710)	(94,400)	(100,600)	(195,000)
139																	
140		STATEWIDE PROPERTY TAXES															
141		Exempt first \$100,000 Commercial/Industrial (C/I) value	Payable 18	-	-	-	-	(85,280)	(110,040)	-	-	-	-	-	-	-	-
142	461	Levy Freeze (2018 level)	Payable 18	-	-	-	-	(10,190)	(84,590)	-	-	-	-	-	-	-	-
143		Exempt First \$150,000 + freeze	Payable 18	-	-	-	-	-	-	(41,090)	(84,890)	(125,980)	(105,210)	(128,780)	(233,990)		
144	211,484	Exempt first \$200,000, Commercial/Industrial (C/I) value	Payable 18	-	-	(164,870)	(212,740)	-	-	-	-	-	-	-	-	-	-
145	211,484	Levy Freeze, Seasonal Recreational and C/I Property at 2017 Level	Payable 18	-	-	(43,130)	(127,100)	-	-	-	-	-	-	-	-	-	-
146		Interaction: State General Levy		-	-	3,830	9,420	-	-	-	-	-	-	-	-	-	-
147	647	Exemption: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	(10)	-	-	-	-	-	-	-	-	-
148	166	Refund, Fiscal Disparities Excess Contributions		-	-	(1,080)	(1,400)	-	-	-	(700)	(700)	(700)	(700)	(1,400)		
149		Refund, Mille Lacs Special Tax Abatements		-	-	(440)	-	-	-	-	-	-	-	-	-	-	-
150		Credit, Over-valued Property, One-Year Look Back		-	-	(80)	(100)	-	-	-	-	-	-	-	-	-	-
151		Modify Railroad Property Taxes		11,870	44,440	-	-	-	-	-	-	-	-	-	-	-	-
152		SUBTOTAL: STATEWIDE PROPERTY TAXES				11,870	44,440	(205,770)	(331,920)	(95,480)	(194,630)	(41,090)	(85,590)	(126,680)	(105,910)	(129,480)	(235,390)
153																	
154		ALCOHOLIC BEVERAGES TAXES															
155	1124	Credit, Excise Tax on Wine and Cider, Small Wineries	S: 7/1/2017, 66-14/2018	-	-	-	-	(170)	(190)	(40)	(90)	(130)	(90)	(100)	(190)		
156		SUBTOTAL: ALCOHOLIC BEVERAGES TAXES						(170)	(190)	(40)	(90)	(130)	(90)	(100)	(190)		
157																	
158		CIGARETTE/TOBACCO TAXES															
159	906	Cigarette Tax Rate, Repeal Indexing	7/1/2017	-	-	(9,000)	(30,700)	-	-	(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)		
160	906	Moist Snuff Tax Rate, Repeal Indexing	7/1/2017	-	-	(1,500)	(5,400)	-	-	(300)	(1,200)	(1,500)	(2,100)	(3,000)	(5,100)		
161	123	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	(3,300)	(3,600)	-	-	(1,600)	(1,700)	(3,300)	(1,800)	(1,800)	(3,600)		
162	2314	Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	1,700	2,000	-	-	-	-	-	-	-	-		
163	893	Various Modifications to Tobacco Products Taxation		2,530	3,900	-	-	-	-	-	-	-	-	-	-		
164		SUBTOTAL: CIGARETTE/TOBACCO TAXES				2,530	3,900	(12,100)	(37,700)	(3,700)	(10,100)	(13,800)	(16,600)	(22,800)	(39,400)		
165																	
166		LAWFUL GAMBLING TAXES															
167	226	Subtraction, Lawful Purpose Contributions, Combined Net Receipts	7/1/2017	-	-	(4,000)	(4,300)	-	-	-	-	-	-	-	-	-	-

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT , HF 4 - TAX POLICY

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

	HF	SF	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
					FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
168			Interaction: Subtraction/Stadium Reserve (Net Problem Gambling Dedication) *		-	-	3,960	4,257	-	-						
169			SUBTOTAL: LAWFUL GAMBLING TAXES		-	-	(40)	(43)	-	-	-	-	-	-	-	-
170																
171			OTHER TAX & NON TAX REVENUES													
172	671		Various Tax Reductions, Border City Enterprise Zones (one-time)	7/1/2017	-	-	(3,000)	-	-	-	(3,000)		(3,000)			-
173	893		Modify Insurance Taxes	1/1/2018	600	800	-	-	-	-	-		-			-
174	893		Modify Tax Rate, Solid Waste Taxes	DFE	270	300	-	-	-	-	-		-			-
175	893		Modification to Taxpayer Filing Dates, Fiduciary Tax	7/1/2017	(288)	(288)	-	-	-	-	-		-			-
176	893		Modify License Fee Rates, Cig/Tobacco Distributors/Subjobbers		161	161	-	-	-	-	-		-			-
177	893		New Penalty, Cig/Tobacco Distributors/Subjobbers		24	24	-	-	-	-	-		-			-
178			SUBTOTAL: OTHER TAX & NON TAX REVENUE		767	997	(3,000)	-	-	-	-	(3,000)	-	(3,000)	-	-
179			TOTAL: REVENUE CHANGES		(78,673)	(47,323)	(1,190,047)	(1,527,228)	(822,740)	(998,220)	(451,188)	(591,626)	(1,042,814)	(618,685)	(648,080)	(1,266,765)

* Governor Fiscal Notes

(1) Sales Tax - the exemption by refund for construction materials for a siding production facility is effective for sales and purchases made after 6/30/2017 and before 7/1/2020.

* House Fiscal Notes

- (1) Income Tax. HF 1249: The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) Income Tax. HF 1354: The section 179 expensing carryforward applies to income and corporate taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (3) Income Tax. HF 882: The full fiscal impact of this provision is not fully realized in the forecasted budget window but the official revenue analysis states that the impact could be significant.
- (4) Sales Tax. HF 1215: Exemption for construction materials. City of Madelia. is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (5) Sales Tax. HF 532: Exemption for construction materials. City of Melrose. is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchases between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.
- (6) Sales Tax. HF 2328: Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (7) Sales Tax. HF 2143: The official revenue analysis for this bill is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between \$10 to \$20 million.
- (8) Sales Tax. HF 504: Exemption for construction materials is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017.
- (9) Estate Tax. HF 19 and HF 893: The Exclusion modification is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.
- (10) Lawful Gambling Tax. HF 226: The revenue reduction for this proposal will reduce the stadium reserve by \$8.217 million and reduce the appropriation for problem gambling (DHS) by \$83,000 over the forecast window.

* Senate Fiscal Notes

- (1) The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) The estate tax proposal reduces revenue beyond the planning period by an increasing amount until full conformity is reached for FY2025. The estimated annual revenue reduction is \$114.9 million.

* Conference Notes

- (1) Income Tax. subtraction for discharged student debt: The full fiscal impact of the provision occurs outside the forecast budget window and the official revenue analysis states that eventual costs could be significant.
- (2) Sales Tax. exemption for construction materials. City of Madelia: This provision is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (3) Sales Tax. exemption for construction materials. City of Melrose. This provision is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchases between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.
- (4) Sales Tax. exemption for Super Bowl: This provision is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (5) Sales Tax. the marketplace provider provision: The official revenue analysis for the proposal is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between \$10 to \$20 million.
- (6) Sales Tax. exemption for construction materials for a retail center construction. This provision is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017.
- (7) Corporate Tax. RD Tax Credit/Alternative Simplified Credit Option (ASC): The effective date for the RD tier rate changes is 1/1/2017 and the effective date for ASC is 1/1/2018
- (7) Estate Tax. estate tax exclusion: This provision is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.

Other Notes:

DFE denotes "day following enactment"
 CC denotes "Conference Committee"

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, PROPERTY TAX, AIDS & CREDITS

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT					
						FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
PROPERTY TAX REFUNDS:																	
1	Gov			Modernize Railroad Property Tax		-	(5,760)	-	-	-	-	-	-	-	-	-	
2	Gov			Home Office deduction calculation		(870)	(1,060)	-	-	-	-	-	-	-	-	-	
3	Gov			Buffer Compensation payments		3,800	7,600	-	-	-	-	-	-	-	-	-	
5	Gov			SFIA Update (OLA rpt + easemt lang)		4,200	9,000	-	-	-	-	-	-	-	-	-	
6		A18	Bakk	SFIA Paved Trails	Payable 17	-	-	-	-	-	Negligible	-	-	-	-	-	
8	661	Anderson		HOUSE Change: Mfg home park co-ops ground lease pymts eligible for HCSR		-	-	180	360	-	-	-	-	-	-	-	
9				HOUSE Change: Supplemental HCSR PTR pymt (FY 19 only)		-	-	58,000	-	-	-	-	-	-	-	-	
10	2186	Drazkowski		HOUSE Change: Supplemental Renter PTR pymt (FY 19 only)		-	-	42,000	-	-	-	-	-	-	-	-	
11	2186	Drazkowski		HOUSE Change: Renter PTR Determin of rent constituting property tax		-	-	(40,200)	(82,200)	-	-	-	-	-	-	-	
13	2072	Drazkowski		HOUSE Change: Repeal Political Contribution Refund		-	-	(9,000)	(10,000)	-	-	-	-	-	-	-	
14			A4	Cities/Counties Historical Society Use of Levy Proceeds	Payable 18	-	-	-	-	10	20	-	-	-	-	-	
16	PROPERTY TAX INTERACTIONS:																
17	GOV			Interaction: LGA increase	7/1/2017	(500)	(1,000)	-	-	-	-	-	-	-	-	-	
18	GOV			Interaction: CPA increase		(250)	(500)	-	-	-	-	-	-	-	-	-	
19	4	Davids	Eichorn	Interaction: Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	(240)	(480)	(240)	(480)	(40)	(80)	-	(40)	(40)	(40)	(80)	
21			1240	Interaction: School Building Bond Agricultural Credit @ 40%	Payable 18	-	670	-	-	-	670	-	-	-	-	-	
22	603	Drazkowski		Interaction: School Building Bond Agricultural Credit @ 50%		-	-	-	750	-	-	-	-	-	-	-	
23				CONFERENCE: School Building Bond Agr Credit @ 40% + pymt chg	Payable 18	-	-	-	-	-	-	-	-	220	450	670	
24			Nelson	Interaction: School Debt Service Equalization Aid	Payable 18	(1,060)	420	-	-	(790)	-	-	(830)	(830)	(880)	(880)	
25			Nelson	Interaction: School Referendum Equalization Aid	Payable 18	-	-	-	-	(2,360)	(4,400)	-	-	-	-	-	
26	786	Davids		Interaction: Maximum Effort Loan		-	-	(80)	(160)	-	-	-	(80)	(80)	(80)	(160)	
27			A8	Interaction: St. Paul Soccer Stadium	DFE	-	110	-	110	-	110	-	-	-	-	110	
28			820	Interaction: Manufactured Home Parks Class Rate Modify (1%)	Payable 19	-	-	-	-	50	170	-	50	50	70	100	
29			647	Interaction: Tribal-Owned Duluth Clinic	Payable 17	-	-	-	-	20	40	-	20	20	20	40	
31	1711	Loonan	1368	Interaction: Agr rate Local Conservation Prgm Classification	Payable 19	-	-	-	Negligible	-	Negligible	-	-	-	Negligible	Negligible	
32	1489	West	1017	Interaction: Manufactured Homes Assessmt Imprvmt val incrs	7/1/2017	-	-	-	Negligible	-	Negligible	-	-	-	Negligible	Negligible	
33	938	Sundin	792	Interaction: Carlton County Recreation Tax Authorization	Payable 17	-	-	negligible	Negligible	-	Negligible	-	Negligible	Negligible	Negligible	Negligible	
35	1830	Bliss		Interaction: Class 1c property req, leased SRR land modif	Payable 19	-	-	20	40	-	-	-	-	-	20	40	
36	818	Petersburg		Interaction: Electric Generation Factly exempted (Owatonna)	DFE	-	-	10	40	-	-	-	10	10	20	40	
37	36	Garofalo		Interaction: Storage condominium classification	Payable 19	-	-	10	20	-	-	-	10	10	10	20	
38	1720	Backer		Interaction: Agr containment facility (2nd liquid) exemption	Retro Pay 2016	-	-	(140)	(280)	-	-	-	(140)	(140)	(140)	(280)	
40	208	Hertaus	104	Interaction: Agr preserve for C/I operation (wireless),early termin.	Various	-	-	(Negligible)	(10)	(Negligible)	(10)	-	(Negligible)	(Negligible)	(Negligible)	(10)	
41	610	Knoblach		Interaction: Agr homestead rules modified for trusts	Payable 18	-	-	Negligible	Negligible	-	-	-	Negligible	Negligible	Negligible	Negligible	

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, PROPERTY TAX, AIDS & CREDITS

GENERAL FUND

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HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT						
						FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21	
42	1655		Swedinski		Interaction: Agr property def include aquaculture products	Payable 18	-	-	Unknown	Unknown	-	-	-	-	-	Negligible	Negligible	Negligible
43	632		Pierson	774 Nelson	Interaction: Apprenticeship training facilities exemptn chg	8/1/2017	-	-	-	Negligible	-	Negligible	-	-	-	Negligible	Negligible	Negligible
45	555		Dettmer		Interaction: Congress'ly chart'd veterans orgn class rt @ 1%	Payable 18	-	-	20	40	-	-	-	20	20	20	20	40
46				Wiger	Interaction: Excludn, Disabl'd Vets, Surv spouses (70% disab)	Payable 18	-	-	-	-	-	(140)	-	-	-	-	-	-
47				Lang	Interaction: Excludn, Disabl'd Vets, Surv Spouses (100% disab)	Payable 18	-	-	-	-	(300)	(540)	-	-	-	-	-	-
48	119		Dettmer		Interaction: Excludn, Disabl'd Vets, Surv Spouses (100% disab)	Payable 18	-	-	(10)	(20)	-	-	-	(10)	(10)	(10)	(10)	(20)
49					Interaction: Exclusion, Disabled Vets, Surv spouses benefit	Payable 18	-	-	-	-	(40)	(170)	-	-	-	-	-	-
51					Interaction: Minneapolis Library Debt Serv Aid repeal	Payable 18	-	-	-	200	-	-	-	-	-	100	100	200
53		1240	Eichorn		Interaction: Payment in Lieu of Taxes (PILT) Modification	Payable 18	-	-	-	-	(90)	(180)	-	(90)	(90)	(90)	(90)	(180)
54		A10	Bakk		Interaction: Modify, Payment In Lieu of Taxes (PILT-Vermillion)	Pay 2017	-	-	-	-	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
56	1679		Koznick		Interaction: Metro-area transit/paratransit cap expend bonds	FY 2018	-	-	160	1,710	-	-	-	160	160	770	940	1,710
57	112		Runbeck		Interaction: Reverse referendum appl of debt issuance		-	-	unknown	Unknown	-	-	-	Unknown	unknown	Unknown	Unknown	Unknown
58	654		Drazkowski		Interaction: Reverse referendum allowed if property taxes rasied		-	-	unknown	Unknown	-	-	-	-	-	-	-	-
59	1146		Vogel		Interaction: Biennial notice+ referendum if muny raise fees		-	-	unknown	Unknown	-	-	-	-	-	-	-	-
60					SUBTOTAL: PROPERTY TAX AND OTHER REFUNDS		5,080	9,000	50,730	(89,880)	(3,540)	(4,510)	-	(920)	(920)	10	1,420	1,430
					AIDS:		-	-	-	-	-	-	-	-	-	-	-	-
63	773		Murphy M		House Chg: LGA formula fix 2017 & 2018		-	-	167	-	-	-	-	-	-	-	-	-
64	1512		David's	813 Rosen	House Chg: LGA rev need measure/sparcity adjstmnt/transitn rev need formula		-	-	-	-	-	-	-	-	-	-	-	-
65	725		Murphy M		House Chg: LGA New City base year formulas aid (Rice Lake)		-	-	-	-	-	-	-	-	-	-	-	-
66				582 Bakk	Modify, LGA Newly Incorporated City Base Year Formula Aid (Rice Lake)	Payable 17	-	-	-	-	468	-	-	-	-	-	-	-
67					CONFERENCE: LGA New city base year formula @ \$95 per capita	Payable 18	-	-	-	-	-	-	0	-	0	0	-	-
68			Gov		Local Government Aid (LGA) increase		20,000	40,000	-	-	-	-	-	-	-	-	-	-
69				476 Weber	Local Government Aid (LGA) increase	Payable 18	-	-	-	-	12,000	-	6,000	6,000	-	-	-	-
70			A61 Klein/Nelson		Modify, Local Government Aid (LGA) Reduction to City of Mpls	Payable 18	-	-	-	-	(28,830)	(57,660)	-	-	-	-	-	-
71	663		Hamilton	492 Weber	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	-	-	102	-	102	-	102	-	102	-	-	-
72	718		Fabian	600 Johnson	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	-	-	37	-	37	-	37	-	37	-	-	-
73	532		Anderson P	387 Westrom	Modify: City of Melrose Fire Recovery grant	Payable 18	-	-	1,392	-	1,393	-	1,392	-	1,392	-	-	-
75			Gov		County Program Aid (CPA) increase		10,000	20,000	-	-	-	-	-	-	-	-	-	-
76				479 Miller	Modify, County Program Aid (CPA)	Payable 18	-	-	-	-	6,000	-	-	6,000	6,000	-	-	-
77	4		David's	503 Eichorn	Indian Child Welfare Act (ICWA)Aid to Counties	Payable 18	10,000	20,000	10,000	20,000	2,000	4,000	2,000	2,000	2,000	2,000	2,000	4,000
78			Gov		Riparian Protection Aid to Counties		20,000	20,000	-	-	-	-	-	-	-	-	-	-
80			Gov		PERA Police & Fire Aid. invstmt ROR to 7.5%		9,000	18,000	-	-	-	-	-	-	-	-	-	-
81	1268		Ericlson		House Chg: Aitkin, Crow Wing, Mille Lacs Counties special local property tax abatement	DFE	-	-	1,090	-	-	-	-	-	-	-	-	-
82	754		Drazkowski		House Chg: County, City, Town aid adjmt for contributns to worlds fair & driver diversion		-	-	Unknown	Unknown	-	-	-	-	-	-	-	-
83					CONFERENCE: Aid adjustment for contributns to driver diversion	Payable 18	-	-	-	-	-	-	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
85	1247		Lueck		House Chg: Supplmtl PILT payment/acre FY 2018 & 19 only		-	-	6,900	-	-	-	-	-	-	-	-	-

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, PROPERTY TAX, AIDS & CREDITS

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT							
						FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21		
86	586	Drazkowski			House Chg: PILT pymt reducd due to ENR/OH trust fund pymt		-	-	-	(201)	-	-							
87			A19	Bakk	Modify, Payment In Lieu of Taxes (PILT-Blandin Easement)	CY 2017	-	-	-	-	6,680	1,840							
88			1240	Eichorn	Modify, Payment In Lieu of Taxes (PILT) per acre 50 cent incrs	CY 2017	-	-	-	-	3,450	6,900		3,450		3,450	3,450		6,900
89			A10	Bakk	Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	-	-	300	300	150	150	300	150	150		300
91	786	Davids			Maximum Effort Loan Aid (5 yrs)	FY 2018-2022	-	-	6,250	6,580	-	-	2,960	3,290	6,250	3,290	3,290		6,580
92			A27	Klein	Modify, School Referendum Equalization Aid	Payable 18	-	-	-	-	30,610	63,504							
93			2095	Nelson	Modify, School Debt Service Equalization Aid , FY 19 & FY 20 only	Payable 18	-	-	-	-	14,180	1,580		14,770	14,770	17,330	1,740		19,070
95		Div Rpt			House Cha: Repeal Mbls Librarv Debt Service Aid	Payable 18	-	-	(4,120)	(8,240)	-	-	-	(4,120)	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
96		Div Rpt			House Chg: Repeal Lewis & Clark Jt Pwrs Bd	DFE	-	-	(3,700)	(4,800)	-	-	(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(2,400)	(4,800)
97					SUBTOTAL: AIDS		69,000	118,000	18,118	13,339	48,390	20,464	3,341	29,140	32,481	19,700	4,110		23,810
					CREDITS:														
100		Gov			Agricultural Homestead MVC- fractional hmstds		-	(290)	-	-	-	-	-	-	-	-	-	-	-
101		Gov			Senior Deferral, occupancy reqmt 5 yr, Nov 1 application		170	500	-	-	-	-	-	-	-	-	-	-	-
103		Gov			School Building Bond Agricultural Credit (40%)	Payable 18	34,800	99,600	-	-	-	-	-	-	-	-	-	-	-
104	603	Drazkowski			House Cha: School Building Bond Aaricultural Credit (50%)		-	-	44,400	125,400	-	-	-	-	-	-	-	-	-
105			802	Draheim	Senate: School Bldg Bond Agricultural Credit (40%, 90/10 split)	Payable 18	-	-	-	-	34,900	98,900	-	-	-	-	-	-	-
106					CONFERENCE: School Building Bond Agr Credit @ 40% + pymt chg	Payable 18	-	-	-	-	-	-	34,800	34,800	45,200	52,500		97,700	
107					SUBTOTAL: CREDITS		34,970	99,810	44,400	125,400	34,900	98,900	-	34,800	34,800	45,200	52,500		97,700
					APPROPRIATIONS & TRANSFERS:														
109		Gov			Admin Working Family Credit chg		704	856	-	-	-	-	-	-	-	-	-	-	-
110		Gov			Admin Child & Dependent Care Credit chg		1,172	1,346	-	-	-	-	-	-	-	-	-	-	-
111		Gov			Admin Expand Sales Tax for Charities		44	44	-	-	-	-	-	-	-	-	-	-	-
113		Gov			Admin Modernize Railroad Property Tax		466	350	-	-	-	-	-	-	-	-	-	-	-
114		Gov			Admin Tobacco Products Tax chg		769	745	-	-	-	-	-	-	-	-	-	-	-
115		Gov			SFIA modifications - DNR admin		468	462	-	-	-	-	-	-	-	-	-	-	-
116		Gov			Admin Buffer Compensation Payments		445	572	-	-	-	-	-	-	-	-	-	-	-
118	1694	Anderson S			Private Letter Ruling -elminate penalties <\$150 (GF&UBIT)	DFE	-	-	10,660	42,650	-	-	-	10,371	10,371	20,742	20,742		41,484
119					House Chg: Repeal Grtr MN Internship (admin)	DFE	-	-	(20)	(40)	-	-	-	(20)	(20)	(20)	(20)	(20)	(40)
120	654	Drazkowski			House Chg: Reverse referendum allow'd if property tx raised (FN)	DFE	-	-	-	(75)	-	-	-	-	-	-	-	-	-
121					House Chg: Lawful Gambling Tax chg, 1% to problem gambling		-	-	(40)	(43)	-	-	-	-	-	-	-	-	-
123					Income Tax Benchmark Reciprocity study	FY 2018							300	-	300	-	-		
124			816	Koran	Senate: Taxpayer Assistance Grants	FY 2018 & FY2019	-	-	-	-	400	-	-	-	-	-	-	-	-
125					DOR Administration of Tax Act	FY 2018							5,000	5,000	10,000	5,000	5,000		10,000
126					SUBTOTAL: APPROPRIATIONS		4,068	4,375	10,600	42,492	400	-	5,300	15,351	20,651	25,722	25,722		51,444
128					TOTAL: REFUNDS, AIDS, CREDITS, & APPROPRIATIONS		113,118	231,185	123,848	91,351	80,150	114,854	8,641	78,371	87,012	90,632	83,752		174,384

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, NON GENERAL FUND ITEMS

NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

LINE	HF	SF	ITEM	EFFECTIVE DATE	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
					FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			LEGACY FUNDS																	
			<i>Outdoor Heritage Fund, 33%</i>																	
			<i>Clean Water Fund, 33%</i>																	
			<i>Parks & Trails Fund, 14.25%</i>																	
			<i>Arts & Cultural Heritage, 19.75%</i>																	
1	299	460	Exemption by Refund, Const. Materials, Local Gov't/Contractors	7/1/2017	-	-	-	-	-	(2,400)	-	-	-	-	-	(1,200)	(1,200)	(2,400)		
2			Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key) *	7/1/2017	-	-	-	-	-	-	-	-	-	-	(300)	(300)	(600)			
3		1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	-	-	-	-	(300)	(340)	-	-	-	-	-			
4	1336		Modify Exemption, Special Fuels	7/1/2017	-	-	-	-	-	(340)	-	-	-	-	(170)	(170)	(340)			
5	1250		Exemption, Telecommunication Equipment	7/1/2017	-	-	-	-	-	(1,700)	-	-	-	-	-	-	-			
6	478		Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	-	(210)	(230)	-	-	(110)	(120)	(230)			
7	1592	1255	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	-	-	(200)	-	-	-	-	-	-			
8	2328		Modify Exemption, Super Bowl, Events/Parking	Various	-	(50)	-	-	-	-	-	-	-	-	-	-	-			
9	2340		Exemption, Modify Defn. of Admissions, Suite Licenses & Stadium Builder Li	Various	-	-	-	-	-	-	-	-	-	-	(190)	(200)	(390)			
10	924	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	-	-	-	-	-	-	(140)	-	-	-	-	-	-			
11	301	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	-	(100)	(100)	-	-	(100)	(100)	(100)	-	-	(50)	(50)	(100)			
12	605	426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	-	-	(60)	(60)	-	-	-	-	-			
13	215		Exemption, Non-Profit Fundraising Events, Up to 10 Days	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)			
14			Exemption, Precious Metal Bullion & Bullion Coin	7/1/2017	-	-	-	-	-	-	(50)	(60)	-	-	-	-	-			
15	214	410	Exemption, Precious Metal Bullion	7/1/2017	-	-	-	-	-	-	-	-	-	-	(10)	(10)	(20)			
16	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	-	(27)	(29)	-	-	(14)	(15)	(29)			
17	1215	1036	Exemption by Refund, City of Madelia Construction	Various	-	(10)	-	-	-	-	(10)	-	-	-	-	-	-			
18	532	387	Exemption by Refund, City of Melrose Construction	Various	-	-	-	-	-	-	(10)	-	-	-	-	-	-			
19	504	630	Exemption by Refund, Constr. Materials, Retail Ctr	Various	-	-	-	-	-	-	-	-	-	-	-	-	-			
20	1978	1636	Exemption. Materials/Supplv Purchases. Non Profit Ice Arena	7/1/2017	-	-	-	-	-	(4)	-	-	-	-	(2)	(2)	(4)			
21	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	-	-	-	(40)	-	-	-	-	-	-	-			
22	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	-	-	-			
23	1902	1795	Modify Exemption, Non Profit Youth and Family Activity Facility	7/1/2017	-	-	-	-	-	(10)	-	-	-	-	(5)	(5)	(10)			
24	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	-	-	-	(60)	-	-	-	-	-	-	-			
25	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	-	590	1,180	-	-	-	-	-			
26	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	-	-	-	-	-	200	300	500			
27	906	1051	Tobacco Products, Repeal Indexing	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)			
28	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	-	-	-	10	-	-	-	-	-	-	-			
29	123	849	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)			
30	893		Exemption by Refund, Constr. Materials for Siding Prod. Facility	Various	-	(240)	(80)	-	-	-	-	-	-	-	-	-	-			
31	893		Modify Exemption, Charities	-	-	(800)	(800)	-	-	-	-	-	-	-	-	-	-			
32	893		Modifications to Reform Sales Tax Law	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
33			(1) Modify Tax, Computer Installation Labor	-	-	300	400	-	-	-	-	-	-	-	-	-	-			
34			(2) Modify Tax, Other Digital Products	-	-	60	80	-	-	-	-	-	-	-	-	-	-			
35			(3) Modify Exemption, Burial Caskets	-	-	(40)	(50)	-	-	-	-	-	-	-	-	-	-			
36			Interaction: Excise Tax on Vapor Products	-	-	(15)	(30)	-	-	-	-	-	-	-	-	-	-			
37			SUBTOTAL: LEGACY FUNDS		-	(895)	(580)	-	-	(4,724)	-	(517)	361	-	-	-	(1,881)	(1,802)	(3,683)	
38																				
39			HIGHWAY USER TAX DISTRIBUTION FUND:																	
40	241	70	Tax Rate Reduction, Compressed Natural Gas	7/1/2017	-	(310)	(380)	-	(310)	(380)	-	(310)	(380)	-	(140)	(170)	(310)	(180)	(200)	(380)
41	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	(30)	(30)	-	(15)	(15)	(30)	(15)	(15)	(30)	
42			SUBTOTAL: HUTD FUND		-	(310)	(380)	-	(310)	(380)	-	(340)	(410)	-	(155)	(185)	(340)	(195)	(215)	(410)
43																				
44			STATE AIRPORTS FUND:																	
45	1352	1280	Expansion of Refund to Aerial Applicators	7/1/2017	-	-	-	-	-	-	(420)	(440)	-	(200)	(220)	(420)	(220)	(220)	(440)	
46	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	10	10	-	5	5	10	5	5	10	
47			SUBTOTAL: STATE AIRPORTS FUND		-	-	-	-	-	-	(410)	(430)	-	(195)	(215)	(410)	(215)	(215)	(430)	

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, NON GENERAL FUND ITEMS

NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

LINE	HF	SF	ITEM	EFFECTIVE DATE	GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT						
					FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
48			SPECIAL REVENUE FUND:																	
49																				
50	2252		Fire Safety Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
51	2252		Volunteer Fire Assistance Grant Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
52	1694		Private Letter Ruling Fee		-	-	-	-	-	-	-	-	-	-	225	225	450	225	225	450
53	893		Convert 2.0% Net Proceeds Tax to 2.75% Gross Proceeds Tax, Mining		-	-	22,600	-	-	-	-	-	-	-	-	-	-	-	-	-
54	893		Distribution of 2.75% Gross Receipts Tax on Mining		-	-	(6,100)	-	-	-	-	-	-	-	-	-	-	-	-	-
55			SUBTOTAL: SPECIAL REVENUE FUND		-	-	16,500	-	255	354	-	-	-	-	310	395	705	399	405	804
56																				
57			ENVIRONMENTAL FUND:																	
58	893		Modify Tax Rate, Solid Waste Taxes	7/1/2017	-	620	690	-	-	-	-	-	-	-	-	-	-	-	-	-
59			SUBTOTAL: ENVIRONMENTAL FUND		-	620	690	-	-	-	-	-	-	-	-	-	-	-	-	-
60																				
61			TACONITE MUNICIPAL AID ACCOUNT:																	
62	1325		Taconite Municipal Aid guarantee modified		-	-	-	-	(1,164)	(1,332)	-	-	-	-	-	(1,164)	(1,164)	(808)	(524)	(1,332)
63	1325		Funds from DJ Johnson & Tac Environmental Protection Fund		-	-	-	-	1,164	1,332	-	-	-	-	-	1,164	1,164	808	524	1,332
64			SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65																				
66			TACONITE ECONOMIC DEVELOPMENT FUND:																	
67			Distribution Increase (25.1 cnts/tx ton), Taconite Production Taxes	DFE	-	-	-	-	-	-	8,400	-	-	-	8,400	-	-	-	-	-
68			SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND		-	-	-	-	-	-	8,400	-	-	-	8,400	-	-	-	-	-
69																				
70			TACONITE ENVIRONMENTAL PROTECTION FUND:																	
71			Distribution Decrease (2/3), Taconite Production Taxes	DFE	-	-	-	-	-	-	(5,688)	-	-	-	(5,600)	-	-	-	-	-
72			Payment forgiveness-City of Cook		-	-	-	-	-	-	-	-	-	(88)	-	-	-	-	-	-
73	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(592)	(736)	-	-	-	-	-	(592)	(592)	(430)	(306)	(736)
74			SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND		-	-	-	-	(592)	(736)	(5,688)	-	-	-	(5,688)	-	(592)	(592)	(430)	(306)
75																				
76			DOUGLAS J. JOHNSON ECONOMIC FUND:																	
77			Distribution Decrease (1/3), Taconite Production Taxes	DFE	-	-	-	-	-	-	(2,800)	-	-	-	(2,800)	-	-	-	-	-
78	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(572)	(596)	-	-	-	-	-	(572)	(572)	(378)	(218)	(596)
79			SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND		-	-	-	-	(572)	(596)	(2,800)	-	-	-	(2,800)	-	(572)	(572)	(378)	(218)
80																				
81			IRON RANGE RESOURCES AND REHABILITATION BOARD																	
82			Appropriation Cancellation to MN Minerals 21 st Century Fund (Segetis)	DFE	-	-	-	-	-	-	(7,100)	-	-	-	(7,100)	-	-	-	-	-
83			SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD		-	-	-	-	-	-	(7,100)	-	-	-	(7,100)	-	-	-	-	-
84																				
85			MINNESOTA MINERALS 21ST CENTURY FUND																	
86			Revenue from Appropriation Cancellation	DFE	-	-	-	-	-	-	7,100	-	-	-	7,100	-	-	-	-	-
87			SUBTOTAL: MINNESOTA MINERALS 21ST CENTURY FUND		-	-	-	-	-	-	7,100	-	-	-	7,100	-	-	-	-	-
88																				
89			HEALTHCARE ACCESS FUND:																	
90	554		Supplemental Medical Assistance Payments	7/1/2016	-	-	-	-	-	-	-	(5,100)	(1,100)	-	-	-	-	-	-	-
91	1694		Private Letter Ruling, MN Care Penalty Elimination	1/1/2019	-	-	-	-	(59)	(236)	-	-	-	-	-	(59)	(59)	(118)	(118)	(236)
92	893		Extend 2% Tax on Gross Receipts of Health Care Providers	1/1/2020	-	-	987,000	-	-	-	-	-	-	-	-	-	-	-	-	-
93			SUBTOTAL: HEALTHCARE ACCESS FUND		-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)	-	-	(59)	(59)	(118)	(118)	(236)
94																				
95			PILT TRUST FUND																	
96	586		Deposits into county joint trust fund		-	-	-	-	(2,900)	(5,800)	-	-	-	-	-	-	-	-	-	-
97	586		Annual payment distributions to counties		-	-	-	-	96	478	-	-	-	-	-	-	-	-	-	-
98			SUBTOTAL: PILT TRUST FUND		-	-	-	-	(2,804)	(5,322)	-	-	-	-	-	-	-	-	-	-
99																				
100			OUTDOOR HERITAGE FUND TRUST FUND																	
101	586		Distribution to counties		-	-	-	-	2,200	4,400	-	-	-	-	-	-	-	-	-	-
102																				
103			ENVIRONMENT AND NATURAL RESOURCES FUND TRUST FUND																	
104	586		Distribution to counties		-	-	-	-	700	1,400	-	-	-	-	-	-	-	-	-	-
105																				
106			TOTAL: NON-GENERAL FUND CHANGES				(585)	1,003,230	(1,182)	(5,840)	(88)	(6,367)	(1,579)	(88)	(40)	(1,228)	(1,268)	(2,818)	(2,469)	(5,287)

APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

LINE	ITEM	GOVERNOR		HOUSE		SENATE		Conference Agreement					
		FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	INDIVIDUAL INCOME TAX INTERACTIONS												
1	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
2	Indian Child Welfare (ICWA) Aid to Counties	130	260	130	260	30	60	30	30	30	30	30	60
3	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	70	140	70	70	70	70	70	140
4	School Referendum Equalization Aid	-	-	-	-	1,320	2,450	-	-	-	-	-	-
5	School Debt Service Equalization Aid	-	-	-	-	590	-	620	620	650	650	650	650
6	School Building Bond Agricultural Credit, 40%	1,080	2,480	-	-	1,360	3,010	-	-	-	-	-	-
7	School Building Bond Agricultural Credit, 50%	-	-	1,730	3,880	-	-	-	-	-	-	-	-
8	CONFERENCE: School Building Bond Agricultural Credit @ 40% with payment change	-	-	-	-	-	-	-	1,350	1,350	1,440	1,530	2,970
9	Cities/Counties Historical Society Use of Levy Proceeds	-	-	-	-	(10)	(20)	-	-	-	-	-	-
10	Statewide Property Tax Modifications	-	-	-	-	1,650	5,070	2,240	2,240	2,800	3,450	6,250	6,250
11	Maximum Effort Loan	-	-	60	120	-	-	60	60	60	60	120	120
12	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	(120)	(1,280)	-	-	(120)	(120)	(580)	(700)	(1,280)	(1,280)
13	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	50	-	-	-	-	-	-	-	-	-
14	Electric Generation Facility Exemption (Owatonna)	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)	(20)
15	Repeal Minneapolis Library Aid	-	-	-	(140)	-	-	-	-	(70)	(70)	(140)	(140)
16	School Debt Service Equalization	550	(220)	-	-	-	-	-	-	-	-	-	-
17	Railroad Provisions	-	(130)	-	-	-	-	-	-	-	-	-	-
18	Ag Land Credit Modifications	-	(10)	-	-	-	-	-	-	-	-	-	-
19	LGA Increase	260	520	-	-	-	-	-	-	-	-	-	-
20	CPA Increase	130	260	-	-	-	-	-	-	-	-	-	-
21	Biennial notice+ referendum if muny raise fees	-	-	unknown	unknown	-	-	-	-	-	-	-	-
22	SUBTOTAL: INDIVIDUAL INCOME TAXES INTERACTIONS	2,150	3,160	1,850	2,820	5,010	10,710	-	4,250	4,250	4,390	4,360	8,750
23													
24	CORPORATE FRANCHISE TAX INTERACTIONS												
25	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
26	Indian Child Welfare (ICWA) Aid to Counties	60	120	60	120	-	-	-	-	-	-	-	-
27	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	-	-	-	-	-	-	-	-
28	Debt Service Equalization Aid	-	-	-	-	-	-	-	-	-	-	-	-
29	School Building Bond Agricultural Credit, 40%	270	560	-	-	-	-	-	-	-	-	-	-
30	School Building Bond Agricultural Credit, 50%	-	-	-	-	-	-	-	-	-	-	-	-
31	Statewide Property Tax Modifications	-	-	-	-	-	-	-	-	-	-	-	-
32	Maximum Effort Loan	-	-	-	-	-	-	-	-	-	-	-	-
33	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	-	-	-	-	-	-	-	-	-	-
34	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	-	-	-	-	-	-	-	-	-	-
35	Electric Generation Facility Exemption (Owatonna)	-	-	-	-	-	-	-	-	-	-	-	-
36	Repeal Minneapolis Library Aid	-	-	-	-	-	-	-	-	-	-	-	-
37	School Debt Service Equalization	240	(100)	-	-	-	-	-	-	-	-	-	-
38	Railroad Provisions	-	(1,190)	-	-	-	-	-	-	-	-	-	-
39	Ag Land Credit Modifications	-	-	-	-	-	-	-	-	-	-	-	-
40	LGA Increase	120	240	-	-	-	-	-	-	-	-	-	-
41	CPA Increase	60	120	-	-	-	-	-	-	-	-	-	-
42	Biennial notice+ referendum if muny raise fees	-	-	unknown	unknown	-	-	-	-	-	-	-	-
43	SUBTOTAL: CORPORATE FRANCHISE TAXES INTERACTIONS	750	(250)	60	120	-	-	-	-	-	-	-	-
44													
45	STATE GENERAL LEVY INTERACTIONS												
46	Overvalued Property - Tax Refund	-	-	(negligible)	(negligible)	-	-	-	-	-	-	-	-
47	SUBTOTAL: STATE GENERAL LEVY INTERACTIONS	-	-	(negligible)	(negligible)	-	-	-	-	-	-	-	-

APPENDIX B: NON-FISCAL ITEMS

MISC.								
Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE	
1			1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE	5/1/17 - SEN	
3			764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18	4/25/17 - SEN	
4	1537	Swedzinski	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18	4/24/17 - HS	
5	1055	Heintzeman			Property tax due dates and penalties modified	Payable 18	due dates 4/25	
7	1059	Howe			Disabled veterans homestead exclusion annual application req eliminated	Payable 18	5/1/17 - HS	
8	1379	Anderson P			Tax forfeited lands provisions for counties - technical conforming chgs	various	5/1/17 - HS, modif	
9	1556	Anderson P			Land transfer or division restriction - county review of split properties	DFE	4/25/17 - HS	
11	163	Draskowski			Rural vacant land tax due date modified	Pay 18/ 2b Pay 19	5/1/17 - HS	
12	1968	Ecklund			Prev distributed taconite tax proceeds reinst'd (IRRRB Hwy 1 Corridor)	retro 5.22.16	4/24/17 -SEN	
14	465	Draskowski			RR project expenditures/other powers restricted (ZIP Rail), insurance req'd	DFE	5/1/17 - HS	
15	1512	Davids	813	Rosen	LGA fix changes e.g. need measure/sparcity adjustmt/ transition formula	Payable 18	5/1/17 - HS modif	
16					Renter's Credit study - % rent constituting property taxes selected areas	DFE	5/1/17 - HS	
17	1263	Davids			Authority to issue capital notes, certificates indebtedness, GO bonds, other chgs	DFE	4/24/17 - HS	
18	1741	Loonan	1526	Mathews	Counties multiple county mortgage tax pymts forwarding to DOR (60 days)	7/1/2017	4/24/17 - HS	
19	527	Hamilton	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE	5/1/17 - HS	
	2305	Garofalo			Requires the inclusion of the distribution of federal taxes paid for Tax Incidence Study	2019 Study	5/1/17 - HS	
22					Study			
25					Taylor's Falls Border City Zone authorization and \$50K earmark	7/1/2017	5/1/17 - HS	
26					State-assessed personal property - Pipeline review (State Govt bill)	DFE	5/1/17 - HS	

APPENDIX B: NON-FISCAL ITEMS, Continued

TIF									
Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE		
31	TIF	556	Davids	477	Rest	General Law Modification	DFE	4/24/17 - HS	
32	TIF	999	Whelan	452	Abeler	Anoka 5-year Rule Extension	Local Approval	4/24/17 - SEN	
33	TIF	1637	Pinto	1342	Cohen	St. Paul TIF ; Ford Redevelopment extension to 12.31.20, one district only	7/1/2017	4/24/17 - HS	
34	TIF			2566	Eken	Moorhead TIF 5-year Extension	Local Approval	4/24/17 - HS	
36	TIF	781	Rosenthal	1001	Franzen	Edina TIF; time extension to file approval of 2014 special law	Local Approval	4/24/17 - SEN	
37	TIF	1064	Petersom	757	Hall	Burnsville TIF Modification	Local Approval	4/25/17 -SEN	
38	TIF	973	Youakim	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval	4/24/17 - SEN	
39	TIF	732	Smith	446	Limmer	Maple Grove TIF district special rule modified	Local Approval	4/24/17 - HS	
40	TIF	391	Uglem	307	Newton	Coon Rapids TIF Duration Extension	Local Approval	4/24/17 - HS	
41	TIF	619	Jurgens	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval	4/24/17 - SEN	
42	TIF	1988	Olson	1397	Simonson	Duluth Seaway Port Authority special TIF Modification	Local Approval	4/24/17 - SEN	
43	TIF	709	Slocum	553	Torres-Ray	Richfield Duration Extension (Cedar Ave)	Local Approval	4/24/17 - SEN	
44	TIF	1562	Wagenius	1413	Torres-Ray	Richfield 5-year Rule Extension (Lyndale Gardens)	Local Approval	4/25/17 -SEN	
46	TIF	2231	Franke			Newport TIF (Washington County)	Local Approval	4/25/17 -SEN	
48	TIF	1178	Anderson P			Workforce housing projects for econ dev TIF (link w/HFA Hsg Challenge)	Local Approval	5/1/17 - HS	
49	TIF	530	Hertaus			Wayzata TIF District 3 5-year rule extended	Local Approval	4/26/17 - HS	

APPENDIX B: NON-FISCAL ITEMS, Continued

SALES								
Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE	
53	Local Option	1504	Nash			Local governments prohibited to impose tax/fee on paper/plastic bags	Local Compliance	4/25/17 - HS
54	Local Option	153	Murphy, M	225	Bakk	Hermantown local sales and use tax revenue uses modified (Wellness Cntr)	Local Compliance	4/24/17 - HS
55	Local Option	154	Murphy, M	228	Bakk	Proctor LOST: add'l 0.5% sales/use authorized, local appv'l (zip code issue)	Local Compliance	4/24/17 - HS
56	Local Option	659	Torkelson	548	Dahms	New Ulm Local excise+ sales and use tax extension, revenue use modified	Local Compliance	4/24/17 - SEN
57	Local Option	1469	Torkelson	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance	4/24/17 - SEN
58	Local Option	172	Lien	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance	4/24/17 - HS
60	Local Option	783	Johnson, C	680	Frentz	Mankato local sales and use taxes extension authorization	Local Compliance	4/24/17 - HS
61	Local Option	783	Johnson, C	680	Frentz	N Mankato local sales and use taxes extension authorization	Local Compliance	5/1/17 - HS
62	Local Option	554	Nornes	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance	4/24/17 - HS
63	Local Option	1367	Kiel	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance	4/24/17 - HS
65	Local Option	537	Baker	496	Lang	Spicer special projects local sales and use tax authorization	Local Compliance	5/1/17 - SEN
66	Local Option	536	Baker	499	Lang	New London local sales and use tax imposition authorization	Local Compliance	4/24/17 - HS
67	Local Option	191	Sundin	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance	4/24/17 - SEN
69	Local Option	738	Gunther	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance	4/24/17 - SEN
70	Local Option	311	Olson	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorized	Local Compliance	4/24/17 - SEN
71	Local Option			253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance	4/24/17 - SEN
73	Local Option	533	Lueck			Garrison, Kathio, West Mille Lacs Lake Sanitary district authorzd to do LOST	Local Compliance	4/26/17 - HS
74	Local Option	242	Bliss			Walker; local sales and use tax (2015 uses)	Local Compliance	4/25/17 - HS
76	Local Option			1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance	5/1/17 - SEN modif