

<b>HF 3, 2<sup>nd</sup> engrossment (2<sup>nd</sup> special session)</b>	<b>Enacted (HF 1, 5<sup>th</sup> special session)</b>	<b>HF 991, 2<sup>nd</sup> engrossment</b>
<b>Article 6 – Property taxes and Aids</b>		
Section 1. Referendum equalization levy.		Not included
Section 2. Certain property owned by an Indian tribe.		Article 7, section 3 (similar)
Section 3. Taxes to be first paid.	Article 8, section 1	
Section 4. Class 4. (Short-term rental property)	Article 8, section 2	
Section 5. Homestead of veteran with a disability or family caregiver.	Article 8, section 3	
Section 6. 2019 aid penalty forgiveness; Sargeant.		Not included
Section 7. 2019 aid penalty forgiveness; Roosevelt.		Not included
Section 8. Duluth, Historic Old Central High School.	Article 8, section 4	
<b>Article 7 – Individual income and corporate franchise taxes</b>		
Section 1. Section 179 expensing.	Article 7, section 1 – 3	
Section 2. Volunteer driver reimbursement.		Not included
Section 3. Section 179 expensing	Article 7, section 1 – 3	
Section 4. Credit allowed; refundable; appropriation (student loan credit).		Article 2, section 28
Section 5. Special limited adjustment (student loan discharge).		Not included
Section 6. Section 179 expensing; subtractions.	Article 7, section 1 – 3	
<b>Article 8 – Sales and use taxes</b>		
Section 1. Fund-raising sales by or for nonprofit groups.		Article 4, section 2
Section 2. Construction; certain local government facilities.		Article 4, section 4 (Minnetonka, Bloomington, St. Peter)  Article 4, section 11 (Buffalo) Article 4, section 13 (Maplewood) Article 4, section 15 (Plymouth)

Section 2. Construction; certain local government facilities. (Continued)		Article 4, section 17 (Virginia)
Section 3. State high school league; funding flexibility.	Article 8, section 5	
<b>Article 9 – Partnership audits</b>		Article 3
<b>Article 10 – Miscellaneous tax changes</b>		
Section 1. Combined net receipts tax.		Not included
Section 2. Determination of revenue increase.		Not included
Section 3. Expenditure restrictions, requirements, and civil penalties (charitable gambling).		Not included
Section 4. Powers and duties (charitable gambling).		Not included
Section 5. Workforce and affordable homeownership development program.		Article 13, section 23
Section 6. Administrative appropriation.		N/A

House Research Department and Senate Counsel, Research, and Fiscal Analysis

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