

2013 Session - - Omnibus Tax Bill Summary Comparison: Governor March 2013, House: HF 677- 3E and Senate: HF 677 - 1UE
 All Numbers in Thousands

2-May-13

Fiscal Summary	Gov-Mar 2013		HF 677 3E - House OTB						HF 677 - 1UE - Senate OTB					
	FY 2014-15	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17
1 Current Law Base - 2013 February Forecast for Revenues	32,307,810	34,018,682	15,651,423	16,656,387	32,307,810	16,667,576	17,351,106	34,018,682	15,651,423	16,656,387	32,307,810	16,667,576	17,351,106	34,018,682
2 Current Law Base - 2013 February Forecast For Tax Aids and Credits	2,658,924	2,730,468	1,320,088	1,338,836	2,658,924	1,355,323	1,375,145	2,730,468	1,320,088	1,338,836	2,658,924	1,355,323	1,375,145	2,730,468
3 Budget Recommendations														
4 Total General Fund Revenue Changes (Including HIF Transfer)	1,794,065	1,742,020	1,439,887	1,202,050	2,641,937	758,898	785,262	1,544,160	950,474	922,422	1,872,896	901,298	1,021,687	1,922,985
5 Total General Fund Expenditure Changes (Aid & Credits + Education)	135,530	272,840	829,215	293,860	1,123,075	298,719	321,954	620,673	53,284	229,849	283,133	435,746	280,078	715,824
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HIF denotes Health Impact Fee

GENERAL FUND TAX REVENUES
Governor March, HF 677-3E and HF 667-1UE
Dollars in Thousands

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations

Line #	HF	Author	SF	Author	Description	Gov Mar FY 2014-15	Gov Mar FY 2016-17	House FY2014	House FY 2015	House FY 2014-15	House FY 2016	House FY 2017	House FY 2016-17	Senate FY2014	Senate FY 2015	Senate FY 2014-15	Senate FY 2016	Senate FY 2017	Senate FY 2016-17
1					TAX REVENUES														
2					Individual Income Tax														
3					Rate Changes (Gov 4th Tier at 9.85%)	1,118,900	1,144,600							0	0	0	0	0	0
4					Rate Changes (3rd Tier at 9.4%)									644,800	568,800	1,213,600	597,100	636,700	1,233,800
5	677	GOV			Rate Change (House 4th Tier at 8.49% for MJ Filers at \$400,000)			148,600	133,200	281,800	140,700	149,800	290,500						
6					4% Surcharge at \$500,000 (\$250,000 for married separate filers)			783,100	442,800	1,225,900	0	0	0						
7	1493	Lenczewski			Disallow Charitable Contribution Deduction			191,600	201,900	393,500	212,000	224,600	436,600						
8	1493	Lenczewski			Disallow Charitable Contribution Subtraction for Non Itemizers			8,000	8,600	16,600	9,200	9,700	18,900						
9					Charitable Contribution Credit			(167,600)	(178,400)	(346,000)	(188,200)	(197,900)	(386,100)						
10	1493	Lenczewski			Repeal Long Term Care Insurance			8,500	8,700	17,200	8,800	9,000	17,800						
11			1225	Stumpf	Dental Provider MA Subtraction									(6,200)	(6,800)	(13,000)	(7,400)	(8,100)	(15,500)
12	1623	Beard	1301	Koenen	Shortline RR Subtraction			(120)	0	(120)	0	0	0	(120)	0	(120)	0	0	0
14					Part Year Residents Maintaining a MN Abode	30,000	30,000							0	0	0	0	0	0
15			11	Division	Income Tax Credit (Clothing)									(22,150)	(44,800)	(66,950)	(45,300)	(45,800)	(91,100)
16			241	Eken	Greater MN Internship Program									0	(2,020)	(2,020)	(2,020)	(2,020)	(4,040)
17			226	Koenen	Modify Angel Investment Credit Definitions and Qualifications & Increase Angel Investment Credit									(5,000)	(5,000)	(10,000)		0	0
			131	Chamberlain															
			285	Nelson															
			730	Bonoff															
18	1199	Mahoney			Modify Angel Investment Credit Definitions & Required Qualifications														
19			1175	Dziedzic	Historic Structure Rehabilitation Credit									(4,000)	0	(4,000)	(15,000)	(15,000)	(30,000)
20	1354	Marquart			Historic Structure Rehabilitation Credit Modifications														
21			1491	Jensen	Greater MN Business Expansion Credit									0	(5,000)	(5,000)	(5,000)	(5,000)	(10,000)
22	1493	Lenczewski			Make R&D Tax Credit Nonrefundable			2,500	2,300	4,800	2,200	2,000	4,200						
23			10	Rest	Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)									(400)	(400)	(800)	(400)	(500)	(900)
24					Modify & Increase Past Military Service Credit (to \$1,500)									(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)
25					Increase Combat Zone Credit (to \$200)									(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)
26	532, 533	Bernardy Wills			Veterans Jobs Tax Credit			(10,000)	(9,500)	(19,500)	(9,100)	(8,600)	(17,700)						
27	62	Dettmer			Credit for Past Military Service			(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)						
28					Income Tax Interactions - Governor	2,240	4,660												
29					Income Tax Interactions - State General Levy									0	(330)	(330)	(350)	(390)	(740)
30			312	Rest	Income Tax Interactions for MV Defn Modifications				(120)	(120)	(120)	(120)	(240)	0	(120)	(120)	(120)	(120)	(240)
31			1491	Reinert	Income Tax Interactions - LGA Modification				1,450	1,450	1,690	1,960	3,650	0	1,480	1,480	1,480	1,480	2,960
32					Income Tax Interactions - County Program Aid Increase				540	540	540	540	1,080	0	740	740	740	740	1,480
33					Income Tax Interactions - Township Aid									0	190	190	190	190	380
34					Income Tax Interactions - PILT Modifications									0	80	80	80	80	160

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35					<i>Income Tax Interactions - Mahnomon Aid Increase</i>				(10)	(10)	(10)	(10)	(20)	0	10	10	10	10	20
36					<i>Income Tax Interactions - Fiscal Disparities Mod'n for Bloomington</i>				(350)	(350)	(360)	(370)	(730)						
37					<i>Income Tax Interactions - Metro Transit Capital</i>							(350)	(350)						
38			453	Wiger	<i>Income Tax Interactions - E12 Omnibus & Tax Omnibus</i>									0	10,940	10,940	9,160	8,660	17,820
39					<i>Income Tax Interactions - House</i>			(1,500)	(700)	(2,200)	(23,900)	(24,800)	(48,700)						
40			552	Governor	<i>Federal Conformity</i>	(28,395)	(41,285)												
41	318	Davids			<i>Federal Conformity to Section 179 Expensing</i>			(24,300)	9,200	(15,100)	5,600	3,800	9,400						
42	318	Davids			<i>Other Fed Conformity with Income Bracket Adjmts (see attached spreadsheet)</i>			(29,370)	(9,325)	(38,695)	(15,980)	(16,305)	(32,285)						
43																			
44					Subtotal Income Tax Changes	1,122,745	1,137,975	909,410	610,285	1,519,695	143,060	152,945	296,005	604,430	515,270	1,119,700	530,670	568,430	1,099,100
45																			
46					Corporate Franchise Tax														
47			552	Governor	<i>Foreign Source Royalty Repeal</i>	189,200	155,700							111,600	77,600	189,200	77,300	78,400	155,700
48	1493	Lenczewski			<i>Reduce Foreign Royalty Subtraction from 80% to 50%</i>			38,900	27,000	65,900	26,900	27,300	54,200						
49	677	Gov	552	Governor	<i>FOC Repeal</i>	44,000	36,700	25,800	18,200	44,000	18,200	18,500	36,700	25,800	18,200	44,000	18,200	18,500	36,700
50			552	Governor	<i>Interaction for FOC/Royalty Repealers</i>	4,000	4,000	2,000	2,000	4,000	2,000	2,000	4,000	2,000	2,000	4,000	2,000	2,000	4,000
51	677	Gov	552	Governor	<i>Measurement of MN Sales</i>	46,000	40,000	26,000	20,000	46,000	20,000	20,000	40,000	26,000	20,000	46,000	20,000	20,000	40,000
52	677	Gov	552	Governor	<i>Foreign Partnerships</i>	12,000	12,000	6,000	6,000	12,000	6,000	6,000	12,000	6,000	6,000	12,000	6,000	6,000	12,000
53			552	Governor	<i>Economic Substance Doctrine</i>	400	1,750							0	0	0	0	0	0
54	677	Gov	552	Governor	<i>REIT Dividends</i>	2,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000
55	677	Gov	552	Governor	<i>Increase Minimum Fee</i>	18,700	19,400	9,300	9,400	18,700	9,600	9,800	19,400	9,300	9,400	18,700	9,600	9,800	19,400
56	1440	Hornstein			<i>Tax Havens</i>			21,600	14,900	36,500	14,100	14,300	28,400						
57			1225	Stumpf	<i>Dental Provider MA Subtraction</i>									(1,800)	(2,000)	(3,800)	(2,200)	(2,400)	(4,600)
58	1623	Beard	1301	Koenen	<i>Shortline RR Subtraction</i>			(80)	0	(80)	0	0	0	(80)	0	(80)	0	0	0
59	1493	Lenczewski			<i>Make R&D Tax Credit Non Refundable</i>			48,700	35,100	83,800	32,700	30,200	62,900						
60			10	Rest	<i>Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)</i>									(22,300)	(17,800)	(40,100)	(18,500)	(19,300)	(37,800)
61					<i>Reduce Rate (9%/5.3% AMT)</i>									(95,500)	(65,500)	(161,000)	(67,500)	(68,800)	(136,300)
62					<i>Reduce Rate on Expanded Provisions</i>									(14,100)	(10,200)	(24,300)	(10,200)	(10,300)	(20,500)
63					<i>Corporate Interactions - State General Levy</i>									0	(3,000)	(3,000)	(3,180)	(3,490)	(6,670)
64					<i>Corporate Interactions - MV Def'n Modification</i>				(30)	(30)	(30)	(30)	(60)	0	(30)	(30)	(30)	(30)	(60)
65					<i>Corporate Interactions - LGA Increase</i>	620	1,290		500	500	550	650	1,200	0	500	500	500	500	1,000
66					<i>Corporate Interactions - County Program Aid</i>				180	180	180	180	360	0	240	240	240	240	480

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67					Corporate Interactions - Township Aid									0	60	60	60	60	120
68					Corporate Interactions - PILT									0	30	30	30	30	60
69					Corporate Interactions - E12 Omnibus & Tax Omnibus									0	1,730	1,730	1,690	1,640	3,330
70			207	Wiklund	Corporate Interactions - Fiscal Disparities Mod'n for Bloomington				(120)	(120)	(130)	(140)	(270)	0	(120)	(120)	(120)	(120)	(240)
71					Corporate Tax Interactions - Metro Transit Capital							(120)	(120)						
72					Corporate Interactions - Disparity Reduction Credit						50	50	100	0	0	0	60	60	120
73			552	Governor	Federal Conformity	12,800	(9,755)												
74	318	Davids			Federal Conformity to Section 179 Expensing			(10,200)	3,800	(6,400)	2,300	1,600	3,900						
75	318	Davids			Other Fed Conformity with Income Bracket Adjmts (see attached spreadsheet)			(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)						
76					Subtotal Corporate Franchise Tax Changes	329,720	263,085	166,865	149,985	316,850	132,195	123,410	255,605	47,920	38,110	86,030	34,950	33,790	68,740
77																			
78					Sales Tax														
79			1617	Division	Rate Reduction on Items Currently Taxed To 5.675%									(562,700)	(632,600)	(1,195,300)	(651,800)	(669,200)	(1,321,000)
80			552	Governor	Affiliate Nexus	9,700	12,460												
81			1617	Division	Affiliate Nexus/Drop Ship									3,800	4,700	8,500	5,200	5,700	10,900
82	492	Loeffler			Affiliate Nexus/Definition of Solicitor Nexus Modified			4,300	5,400	9,700	5,940	6,520	12,460						
83			1617	Division	Digital Products								0	4,700	5,400	10,100	5,900	6,200	12,100
84			1617	Division	Custom Software								0	11,900	13,800	25,700	14,700	15,600	30,300
85			1617	Division	Parallel Taxation of Direct Satellite Services								0	1,000	1,200	2,200	1,200	1,300	2,500
86	1743	Lenczewski	1617	Division	Admission to Stadium Box Seats and Suites -Pro Sports			2,000	2,700	4,700	3,000	3,100	6,100	2,000	2,100	4,100	2,100	2,200	4,300
87			1617	Division	Admission to Exhibitions								0	580	680	1,260	700	720	1,420
88			1617	Division	Clothing								0	254,700	287,100	541,800	296,800	306,000	602,800
89			1617	Division	Over The Counter Drugs								0	38,400	43,300	81,700	44,700	46,100	90,800
90			1617	Division	Personal services (e.g. hair, nails, tattoos)								0	71,800	80,900	152,700	83,700	86,300	170,000
91			1617	Division	Other Personal Services - wedding planning, dating services, personal shopping								0	8,700	9,900	18,600	10,200	10,600	20,800
92			1617	Division	Auto Repair Services								0	130,300	147,500	277,800	153,900	160,100	314,000
93			1617	Division	Household Goods Repair & Maintenance								0	29,600	33,800	63,400	35,700	37,800	73,500

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94			1617	Division	Electronic and commercial equipment repair & maintenance								0	61,700	71,300	133,000	76,800	82,700	159,500	
95			1617	Division	Warehousing & Storage Services (Not Incl. Storage of Farm Products, Data or Refrigerated Storage)								0	76,800	88,700	165,500	95,600	102,900	198,500	
96			1617	Division	Tecommunications Equipment								0	26,600	31,600	58,200	34,500	37,300	71,800	
97			1617	Division	Court Reporter Documents								0	1,700	1,800	3,500	1,800	1,800	3,600	
98			1617	Division	Publications (excl. Newspapers)								0	2,600	2,800	5,400	2,800	2,800	5,600	
99			1617	Division	Super Bowl Tickets								0	0	0	0	0	0	0	
100			326	Rest	MV Paint Purchased by Auto Repair Shops Exempt								0	(8,300)	(9,500)	(17,800)	(9,800)	(10,300)	(20,100)	
101	426	Davnie			New Method for Calculating MV Paint and Materials			2,400	2,700	5,100	2,800	2,900	5,700							
102			78	Rest	Sales Tax Upfront Capital Equipment Exemption - Phase-in - 80 employees or less FY15, fully implemented in FY16									0	(18,000)	(18,000)	(82,900)	(44,300)	(127,200)	
103	288 304	Fischer Franson			Upfront Capital Equipment Exemption/ Remove Refund Requirement			(90,000)	(49,600)	(139,600)	(27,100)	(22,000)	(49,100)							
104	1659	Fritz	1492	Rest	Nursing Home Exemption			(negl)	(negl)	(negl)	(negl)	(negl)	(negl)	negl	negl	negl	negl	negl	negl	
105	1661	Davids	1433	Rest	Multiple Points of Use			(640)	(730)	(1,370)	(760)	(800)	(1,560)	(560)	(640)	(1,200)	(660)	(700)	(1,360)	
106	719	Howe		Fischbach	Religious Affiliation Exemption			(93)	(50)	(143)	(52)	(53)	(105)	(81)	(44)	(125)	(45)	(46)	(91)	
107			104	Wiger Senjem	Sales and Use Tax Exemption for Cities & Counties									(95,700)	(106,600)	(202,300)	(109,500)	(112,400)	(221,900)	
108	1341	Schoen	1203	Eaton	Durable Medical Goods Exemption			(370)	(420)	(790)	(450)	(470)	(920)	(1,610)	(370)	(1,980)	(390)	(410)	(800)	
109			868	Schmit	Data center qualifications modification									0	(1,700)	(1,700)	(1,700)	(3,400)	(5,100)	
110			621	Ingebrigtsen	Critical Access Dental Clinic Sales Tax Exemption									(21)	(7)	(28)	(7)	(7)	(14)	
111			303	Rest	Sales Tax On Aircraft Deposit in the Special Airports Fund									(2,900)	(2,900)	(5,800)	(2,900)	(2,900)	(5,800)	
112			303	Rest	Sales and Use Tax Exemption for Airflight Equipment									(3,600)	(3,800)	(7,400)	(4,000)	(4,100)	(8,100)	
113				Kent	High and Low Intensity Research Facility Construction Materials Sales Tax Exemption									(870)	(1,660)	(2,530)	(870)	0	(870)	
114	1012	Beard	949	Pratt	Industrial Measurement Facility Construction Materials Sales Tax Exemption			0	0	0	(815)	0	(815)	0	0	0	(710)	0	(710)	
115	1781	Hortman	1615	Eaton	Biopharmaceutical Facility Construction Materials Sales Tax Exemption			0	0	0	0	(940)	(940)	0	0	0	0	(940)	(940)	
116			207	Wiklund	Retail/Hotel/Amusement Park/Office Construction Project Materials Exemption									(2,000)	(2,000)	(4,000)	(7,250)	(4,000)	(11,250)	
117	409	Norton	343	Senjem Skoe	Rochester Medical Development Facilities Construction Materials Sales Tax Exemption									0	0	0	(300)	(300)	(600)	
118	409	Norton			Rochester Medical Development Facilities Construction Materials Sales Tax Exemption			0	0	0	(345)	(370)	(715)							

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119	1483	Metsa			Existing Structure at Resort/Recreational Camping Area Construction Materials Exemption			(470)	(490)	(960)	(510)	(540)	(1,050)						
120			1451	Jensen	Greater MN Business Expansion Sales Tax Exemption									0	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)
121	428	Anzalc			Public Safety Radio Communication/Other Systems Exemption			(1,100)	(500)	(1,600)	(400)	(50)	(450)						
122	118	McNamar																	
122	802	Lesch			Coin-Operated Amusement Machine Exemption			(180)	(200)	(380)	(220)	(240)	(460)						
123	1080	Davnie			Non Profit Car Sharing Organization Exemption			(35)	(40)	(75)	(45)	(50)	(95)						
124	1696	Erickson, R.			Payments Made to An Electric Cooperative By A Customer Exemption			0	0	0	0	0	0						
125	1381	Myhra			Modifies Definition of Retail to Include Rent-to-Own or Lease-to-Own. Also Allows Sales Tax To Be Paid On An Incremental			0	0	0	0	0	0						
126																			
127					Subtotal General Sales Tax Changes	9,700	12,460	(84,188)	(41,230)	(125,418)	(18,957)	(12,993)	(31,950)	48,538	45,759	94,297	(7,532)	52,117	44,585
128																			
129					Statewide General Levy														
130					Eliminate Public Utility Elec Gen Exempt								0	11,300	20,800	32,100	21,300	21,700	43,000
131					Fix rate at 2002 level								0	49,700	93,900	143,600	102,800	115,700	218,500
132					Subtotal Statewide Property Tax Changes	0	0	0	0	0	0	0	0	61,000	114,700	175,700	124,100	137,400	261,500
133																			
134					Estate Tax														
135	1092	Poppe	900	Koenen	Modify Qualified Farm and Small Business Provisions			9,200	14,600	23,800	20,400	26,800	47,200	9,200	14,600	23,800	20,400	26,800	47,200
136					Modify Qualifications Allowing Relative & Special Homestead Property Under the Qualified Farm Exemption			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)						
137	805	Mullery			Impose Gift Tax & Include Certain Gifts in Estate			13,500	27,900	41,400	31,200	34,000	65,200						
138	806	Mullery			Taxation of NonResident Property Held in a Pass-Through Entity			5,400	7,400	12,800	7,600	7,700	15,300						
139					Subtotal Estate Tax	0	0	28,100	49,900	78,000	59,200	68,500	127,700	9,200	14,600	23,800	20,400	26,800	47,200
140																			
141					Special Taxes														
142			1407	Pederson	Combined Net to Gross Receipts & Exempt for Certain Bingo Halls									(310)	(310)	(620)	(310)	(310)	(620)
143					Expands the Exemption for Certain Annual Raffles									(37)	(40)	(77)	(40)	(40)	(80)
144			1617	Division	Sports Memorabilia (13%)									13,700	18,600	32,300	18,900	19,200	38,100
145	1743	Lenczewski			Sports Memorabilia (10%)			6,800	9,200	16,000	9,300	9,500	18,800						
146	Gov	677	552	Governor	Motor Vehicle Rental Tax - Increase	<u>15,000</u>	<u>16,500</u>	<u>7,300</u>	<u>7,700</u>	<u>15,000</u>	<u>8,100</u>	<u>8,400</u>	<u>16,500</u>	<u>7,300</u>	<u>7,700</u>	<u>15,000</u>	<u>8,100</u>	<u>8,400</u>	<u>16,500</u>
147					Subtotal Other Special Tax Changes	15,000	16,500	14,100	16,900	31,000	17,400	17,900	35,300	20,653	25,950	46,603	26,650	27,250	53,900

GENERAL FUND TAX REVENUES
Governor March, HF 677-3E and HF 667-1UE
Dollars in Thousands

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations

Line #	HF	Author	SF	Author	Description	Gov Mar FY 2014-15	Gov Mar FY 2016-17	House FY2014	House FY 2015	House FY 2014-15	House FY 2016	House FY 2017	House FY 2016-17	Senate FY2014	Senate FY 2015	Senate FY 2014-15	Senate FY 2016	Senate FY 2017	Senate FY 2016-17
148																			
149	91	Lenczewski	552	Governor	Cigarette Excise Tax	318,800	329,600												
150			1617	Division	Increase the Excise Tax on Cigarettes by \$0.94/pack & Convert the Health Impact Fee of \$0.75/pack to a Tax									285,700	313,200	598,900	315,600	317,100	632,700
151					Increase the Excise Tax on Cigarettes by \$1.60/pack & Convert Existing Health Impact Fee (\$0.75) to A Cigarette Excise Tax.			317,000	347,900	664,900	350,800	352,700	703,500						
152			552	Governor	In-Lieu Sales tax on Cigarettes at 6.875%	2,300	2,500	(1,400)	(1,800)	(3,200)	(2,000)	(2,200)	(4,200)	900	1,000	1,900	1,000	1,000	2,000
153			552	Governor	Cigarette Floor Stocks Tax	17,900	0	30,400	0	30,400	0	0	0	17,900	-	17,900	-	-	0
154			209	Dibble	Nonsettlement Fee	0	0	60	60	120	60	60	120	600	600	1,200	600	600	1,200
155					Cigarette & Tobacco Refunds			(200)	(200)	(400)	(200)	(200)	(400)						
156					Subtotal - Cigarettes	339,000	332,100	345,860	345,960	691,820	348,660	350,360	699,020	305,100	314,800	619,900	317,200	318,700	635,900
157					Reduction in Transfer to the General Fund from the Health Impact Fund	(44,700)	(45,500)												
158					Repeal Cigarette Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer			(154,500)	(166,500)	(321,000)	(165,300)	(163,300)	(328,600)	(154,410)	(166,510)	(320,920)	(165,290)	(163,300)	(328,590)
159					Subtotal - Cigarettes After Transfer	294,300	286,600	191,360	179,460	370,820	183,360	187,060	370,420	150,690	148,290	298,980	151,910	155,400	307,310
160																			
161																			
162					Other Tobacco Products Excise Tax Increased by 20%	25,200	28,400												
163			552 791	Koenen	Other Tobacco Products Excise Tax Increased from 35% to 90% (Increase of 20% & Converted the Health Impact Fee of 35% to a Tax) (Includes Moist Snuff)									29,000	42,900	71,900	44,400	46,000	90,400
164					Tobacco Rate Excise Tax Increased from 35% to 95% of the wholesale price with Minimum Tax on Moist Snuff			45,500	51,600	97,100	53,900	56,300	110,200						
165					Tobacco - Sales Tax Interaction	800	900	600	700	1,300	700	700	1,400	300	500	800	400	400	800
166					Subtotal - Tobacco	26,000	29,300	46,100	52,300	98,400	54,600	57,000	111,600	29,300	43,400	72,700	44,800	46,400	91,200
167					Reduction in Transfer to the General Fund from the Health Impact Fund	(3,400)	(3,900)												
168					Repeal Tobacco Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer			(25,900)	(29,500)	(55,400)	(30,600)	(31,900)	(62,500)	(25,960)	(29,450)	(55,410)	(30,630)	(31,850)	(62,480)
169					Subtotal - Tobacco After Transfer	22,600	25,400	20,200	22,800	43,000	24,000	25,100	49,100	3,340	13,950	17,290	14,170	14,550	28,720
170																			
171			791	Koenen	Little Cigars - Cigarette Excise Tax Equivalent									10,000	11,000	21,000	11,000	11,000	22,000
172			791	Koenen	Little Cigars - Other Tobacco Products Excise Tax									(1,900)	(2,100)	(4,000)	(2,100)	(2,100)	(4,200)
173			791	Koenen	Little Cigars - Sales Tax									200	200	400	200	200	400
174			1617	Division	Premium Cigars Minimum Tax									(300)	(400)	(700)	(400)	(400)	(800)
175					Cigarette and Other Tobacco Products Refunds									(200)	(200)	(400)	(200)	(200)	(400)
176					Impose Cigarette tax on Little Cigars - Excise Tax Rate Change			9,600	10,300	19,900	10,200	10,100	20,300						
177					Impose Cigarette tax on Little Cigars - Impose Non Settlement Fee			1,400	1,500	2,900	1,500	1,500	3,000						
178					Impose Cigarette tax on Little Cigars - In Lieu Sales Tax at 6.875%			1,500	1,700	3,200	1,700	1,700	3,400						
179					Impose Cigarette tax on Little Cigars - Other Tobacco Products			(1,900)	(2,100)	(4,000)	(2,100)	(2,100)	(4,200)						

GENERAL FUND TAX REVENUES
Governor March, HF 677-3E and HF 667-1UE
Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Gov Mar FY 2014-15	Gov Mar FY 2016-17	House FY2014	House FY 2015	House FY 2014-15	House FY 2016	House FY 2017	House FY 2016-17	Senate FY2014	Senate FY 2015	Senate FY 2014-15	Senate FY 2016	Senate FY 2017	Senate FY 2016-17
180					<i>Impose Cigarette tax on Little Cigars - Sales Tax Interaction</i>			(700)	(800)	(1,500)	(800)	(800)	(1,600)						
181					<i>Subtotal - Little Cigars</i>			9,900	10,600	20,500	10,500	10,400	20,900	7,800	8,500	16,300	8,500	8,500	17,000
182																			
183					<i>Subtotal Cigarette, Tobacco, Moist Snuff & Little Cigars Changes After Reduction in Transfers</i>	365,000	361,400	221,460	212,860	434,320	217,860	222,560	440,420	161,830	170,740	332,570	174,580	178,450	353,030
184																			
185	885	Clark			<i>Alcohol Excise Tax Increase, Equivalent of 7 cents/drink</i>			160,200	178,200	338,400	181,700	185,300	367,000						
186			587	Dahms	<i>Small Brewer Credit Qualifying Threshold Increase from 100,000 to 250,000 Barrels</i>									(420)	(420)	(840)	(430)	(430)	(860)
187					<i>Small Brewer Credit Modifications Parameters Increased</i>			(3,900)	(3,900)	(7,800)	(4,000)	(4,000)	(8,000)						
188					<i>Small Winery Credit</i>			(260)	(260)	(520)	(260)	(260)	(520)						
189					<i>Interactions with Sales Tax</i>			5,700	6,300	12,000	6,400	6,500	12,900						
190					<i>Interaction with Liquor Gross Receipts</i>			2,200	2,400	4,600	2,500	2,500	5,000						
191					<i>Subtotal Alcohol Changes</i>	0	0	163,940	182,740	346,680	186,340	190,040	376,380	(420)	(420)	(840)	(430)	(430)	(860)
192																			
193					Minerals														
194				Tomassoni	<i>Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund</i>									(1,940)	(1,960)	(3,900)	(2,020)	(2,120)	(4,140)
195			462	Tomassoni	<i>Taconite Payments to School Districts Modification</i>									(737)	(327)	(1,064)	(70)	0	(70)
196	1493	Lenczewski			<i>Increase Taconite Occupation Rate from 2.45% to 4.9%</i>			18,900	19,800	38,700	19,800	20,800	40,600						
197	1336	Hansen			<i>Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Operations Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand</i>			1,300	810	2,110	2,000	2,100	4,100						
198					<i>Subtotal Minerals</i>	0	0	20,200	20,610	40,810	21,800	22,900	44,700	(2,677)	(2,287)	(4,964)	(2,090)	(2,120)	(4,210)
199																			
200																			
201					TOTAL - ALL TAX REVENUE CHANGES (Incl. Transfer)	1,842,165	1,791,420	1,439,887	1,202,050	2,641,937	758,898	785,262	1,544,160	950,474	922,422	1,872,896	901,298	1,021,687	1,922,985

GENERAL FUND TAX REVENUES, AIDS AND CREDITS

Governor March, HF 677-3E and HF 667-1UE

Dollars in Thousands

Note: Positive numbers are increases to program expenditures; negative numbers are decreases to program spending (cost savings).

Line #	HF	Author	SF	Author	Description	Gov March		House - HF 677-3E				Senate HF 677 - 1UE							
						Gov March	Gov March	FY 2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
						FY 2014-15	FY 2016-17												
TAX AIDS AND CREDITS																			
Property Tax Refunds																			
<i>Proposed Changes</i>																			
1																			
2			552	Governor	<i>PTR Interaction - Gov (Incl. K12 Proposal)</i>	(2,870)	(5,960)												
3	2	Davnie Davnie			<i>Increase Homestead Credit Refund; decrease threshold percentage for homeowners, modify definition of income to exclude retirement contributions</i>			0	85,600	85,600	88,200	91,100	179,300						
4					<i>Notification of Potential Eligibility - DOR admin</i>			279	60	339	64	64	128						
5					<i>Homeowner PTR participation incrs- one year + report</i>			0	71,000	71,000	73,000	75,000	148,000						
6					Subtotal Homeowner PTR changes	(2,870)	(5,960)	279	156,660	156,939	161,264	166,164	327,428	0	0	0	0	0	
8					<i>Proposed Changes</i>														
10																			
11			552	Governor	<i>Increase Renter Property Tax Refunds</i>	18,400	38,800							0	18,400	18,400	19,100	19,700	
12	2	Davnie Davnie	1583	Koenen	<i>Increase Renter Property Tax Refund; decrease threshold percentage for renters, increase maximum refunds, modify definition of income to exclude retirement contributions</i>			0	15,500	15,500	16,400	17,200	33,600						
13					Subtotal Renter PTR changes			0	15,500	15,500	16,400	17,200	33,600	0	18,400	18,400	19,100	19,700	
15					<i>Proposed Changes</i>														
17																			
18																			
19			492	Skoe	<i>SFIA; Remove Limit & Create a New Payment Rate (\$7.25/acre); Add'l Limitation</i>									2,150	2,160	4,310	2,170	2,180	
20	1493	Lenczewski			<i>Sustainable Forest Credits (SFIA) - max refund not to exceed one-half property taxes</i>			0	(2,000)	(2,000)	(2,100)	(2,200)	(4,300)						
21					Subtotal Forest Land Credits (SFIA) changes			0	(2,000)	(2,000)	(2,100)	(2,200)	(4,300)	2,150	2,160	4,310	2,170	2,180	
23					Section Summary:														
25					Subtotal - Property Tax Refunds Changes only	(2,870)	(5,960)	279	170,160	170,439	175,564	181,164	356,728	2,150	20,560	22,710	21,270	21,880	
26																			
27					Other Tax Refunds														
29					<i>Proposed Changes</i>														
30	1493	Lenczewski			<i>Suspend PCR for 4 years</i>			(5,500)	(6,500)	(12,000)	(5,500)	(6,500)	(12,000)						
31					Subtotal Political Contribution Rfnd changes			(5,500)	(6,500)	(12,000)	(5,500)	(6,500)	(12,000)	0	0	0	0	0	

Line #	HF	Author	SF	Author	Description	Gov March		House - HF 677-3E						Senate HF 677 - 1UE					
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
34																			
35																			
37					Section Summary:														
					Subtotal - Other Tax Refunds Changes only	0	0	(5,500)	(6,500)	(12,000)	(5,500)	(6,500)	(12,000)	0	0	0	0	0	0
38																			
39					Aids and Credits														
41					Proposed Changes														
42			552	Governor	LGA Increase and Formula Change	80,000	160,000												
43			1491	Reinert	LGA Increase and Formula Change									0	80,000	80,000	80,000	80,000	160,000
44	1608	Lien			LGA Increase and Formula Change			0	80,000	80,000	80,000	80,000	160,000						
45					inflation adjustment			0	0	9,900	19,500	29,400							
46					population growth adjustment			0	0	4,200	9,500	13,700							
47					property tax interactions			0	(2,640)	(2,640)	(3,070)	(3,550)	(6,620)	0	(1,890)	(1,890)	(1,890)	(1,890)	(3,780)
49					Subtotal Local Government Aid Changes only	80,000	160,000	0	77,360	77,360	91,030	105,450	196,480	0	78,110	78,110	78,110	78,110	156,220
51					Proposed Changes														
52			552	Governor	County Program Aid Increase	40,000	80,000							0	40,000	40,000	40,000	40,000	80,000
53	2	Davnie			County Program Aid Increase			0	30,000	30,000	30,000	30,000	60,000						
54					property tax interactions			0	(980)	(980)	(980)	(980)	(1,960)	0	(930)	(930)	(930)	(930)	(1,860)
55			552	Senate	Township Aid (Eff. CY 2014)									0	5,000	5,000	5,000	5,000	10,000
56					property tax interactions									0	(230)	(230)	(230)	(230)	(460)
58					Subtotal County/Township Aid Changes only	40,000	80,000	0	29,020	29,020	29,020	29,020	58,040	0	43,840	43,840	43,840	43,840	87,680
59					Proposed Changes														
61			528	Skoe	Mahnomen Aid Increase									600	600	1,200	600	600	1,200
62					Mahnomen Aid Sunset			0	(600)	(600)	(600)	(600)	(1,200)						
63	2	Davnie			property tax interactions			0	20	20	20	20	40	0	(10)	(10)	(10)	(10)	(20)
66					Subtotal Mahnomen Aid Changes only	0	0	0	(580)	(580)	(580)	(580)	(1,160)	600	590	1,190	590	590	1,180
67																			
68	515	Lien			Border City Zone Allocations			1,500	0	1,500	0	0	0						
69																			
73					Proposed Changes														
74			1500	Eken	Disparity Reduction Credit Threshold to 1.9%			0	1,560	1,560	1,600	1,600	3,200	0	2,080	2,080	2,140	2,140	4,280
75	1638	Lien			Disparity Reduction Credit Threshold from 2.3% to 2.0%			0	1,560	1,560	1,600	1,600	3,200	0	2,080	2,080	2,140	2,140	4,280
77					Subtotal Border City Disparity Credit Changes only	0	0	0	1,560	1,560	1,600	1,600	3,200	0	2,080	2,080	2,140	2,140	4,280
78																			
82					Proposed Changes														
83	1303	Kiel	1069	Stumpf	Agricultural Homestead Extension - Flood damage			0	negl	negl	negl	negl	negl	0	negl	negl	negl	negl	negl
84			1499	Skoe	Agricultural Homestead Modifications (Delayed to 1/15)									0	0	0	(540)	(540)	(1,080)
86					Subtotal Agric MV Homestead Changes only	0	0	0	0	0	0	0	0	0	0	0	(540)	(540)	(1,080)

Line #	HF	Author	SF	Author	Description	Gov March	Gov March	House - HF 677-3E						SenateHF 677 - 1UE							
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
87																					
89																					
90			1536	Skoe	Proposed Change <i>PILT Advisory Group Recommendations (Modified) & Add'l Appropriation</i>																
91					property tax interactions																
93					Subtotal PILT Changes only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94																					
125																					
126			935	Pappas	Proposed Change <i>Pension Aid</i>																
134					Subtotal Pension Aid Changes only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136																					
138				*	Section Summary: Subtotal Aids & Credits Changes only	120,000	240,000	1,500	107,360	108,860	121,070	135,490	256,560	5,350	131,575	136,925	151,750	151,750	303,500		
139																					
140					Property Tax Changes																
141	406	Davnie	312	Rest	<i>Modifying the definition of market value or taxable market value to "estimated market value" - PTR</i>			0	280	280	280	280	560	0	200	200	200	200	200	400	
142	749	Paymar	633	Hawj	<i>City of St. Paul Minor League Ballpark PT Exemption</i>			0	0	0	0	110	110	0	0	0	0	80	80	80	
143	1508	Dehn	1194	Champion	<i>Mpls. Public entertainment facility PTax Exemption</i>			0	170	170	180	360	540	0	120	120	130	260	390	390	
144					<i>City of Bloomington (MOA); providing expanded tax increment financing powers relating to certain existing districts (PTR impact)</i>			0	690	690	720	760	1,480								
145	1011	Erhardt			<i>Metro are transit / paratransit capital expenditures - PTR impact</i>			0	0	0	0	630	630								
146			1026	Saxhaug	<i>Pollution Control Public Utility Exemption Modification</i>									0	(660)	(660)	(670)	(680)	(1,350)		
147	337	Lillie	161	Wiger	<i>Electric Generation Facility; personal property tax exemption</i>			0	0	0	unknown	unknown	unknown	0	0	0	unknown	unknown	unknown	unknown	
148	1593	Persell	1206	Saxhaug	<i>Manufactured Home as inventory of "limited" dealer</i>			0	unknown	unknown	unknown	unknown	unknown	0	unknown	unknown	unknown	unknown	unknown	unknown	unknown
149	174	Allen	136	Hayden	<i>Exemption for Indian Tribal Owned Nonprofit Property</i>			0	negl	negl	negl	negl	negl	0	negl	negl	negl	negl	negl	negl	
150	1635	Allen	1520	Rest	<i>Class 4d Valuation Limit</i>			0	unknown	unknown	unknown	unknown	unknown	0	unknown	unknown	unknown	unknown	unknown	unknown	
151			1012	Skoe	<i>Property Tax Valuation Criteria for Conservation Easements</i>									0	unknown	unknown	unknown	unknown	unknown	unknown	
152	722	Johnson			<i>Property tax due dates modified for federal active military</i>			0	unknown	unknown	unknown	unknown	unknown								
153	1675	Barrett			<i>Exempt property held for economic development-holding period incrsd from 9 to 15 yrs for cities > 20,000 pop</i>			0	0	0	unknown	unknown	unknown								
154																					
155																					
156					Section Summary: Subtotal Property Tax Changes only	0	0	0	1,140	1,140	1,180	2,140	3,320	0	(340)	(340)	(340)	(140)	(480)	(480)	
157																					
158					Other Aids and Appropriations																
166																					
167					<i>Agency Assessments Reimbursement Account</i>									5,000	5,000	10,000	5,000	5,000	10,000		
168					<i>Appropriation for Grants to Youth Sports</i>									685	930	1,615	945	960	1,905		

Line #	HF	Author	SF	Author	Description	Gov March		House - HF 677-3E						SenateHF 677 - 1UE							
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
169	409	Norton	343	Senjem	Rochester General Infrastructure Aid - Destination Medical Center			0	0	0	6,405	9,660	16,065	0	0	0	6,405	9,660	16,065		
170	1680	Dehn	1324	Champion	Hennepin County Disaster Abatement			336	0	336	0	0	0	336	0	336	0	0	0		
171					American Indian Reimbursement For Cigarette Fees									2,200	2,200	4,400	0	0	0		
172			A-5		Capitol Renovations									3,000	30,000	33,000	173,600	0	173,600		
173					DOR - Reports and Studies																
174	91	Lenczewski	209	Dibble	Tobacco Study			100	0	100	0	0	0	100	0	100	-	-	-		
175					Real Property for Business Operations Study									-	-	-	-	-	-		
176					Education Funding Items:																
177				Hoffman	Approp - Education Advancement Revenue General									0	83,584	83,584	103,939	109,617	213,556		
178				Skoe	Education Appropriation above E12 Omnibus									48,645	(27,979)	20,666	(14,660)	(6,979)	(21,639)		
179					Property Tax Recognition Shift - Associated with This Bill Only									0	(14,500)	(14,500)	(12,120)	(11,440)	(23,560)		
180				Skoe	Aid payment offset (85.3%) General Education									(12,185)	(839)	(13,024)	57	(111)	(54)		
181				Skoe	Aid Payment Offset (85.3%) Other Shifted Programs - Non-General Education									(1,997)	(342)	(2,339)	(100)	(119)	(219)		
182	630	Marquart			K-12 Repay aid payment to 90% in FY 14			262,600	0	262,600	0	0	0								
183					K-12 Repay property tax recognition in FY 14			569,900	0	569,900	0	0	0								
184					K-12 aid appropriation (recog shift savings)			0	21,700	21,700	0	0	0								
185																					
186																					
188					Section Summary:																
188					Subtotal Other Aids and Approps changes only			0	0	832,936	21,700	854,636	6,405	9,660	16,065	45,784	78,054	123,838	263,066	106,588	369,654
191					TOTAL AIDS & CREDITS - GF Changes only			829,215	293,860	1,123,075	298,719	321,954	620,673	53,284	229,849	283,133	435,746	280,078	715,824		

193					PROPERTY TAX CHANGES (NO STATE IMPACT)														
194	55	Sudin	19	Lourey	Carlton County Cemetery Levy			0	0	0	0	0	0	0	0	0	0	0	0
195	57	Dill	30	Skoe	Cook-Orr Hospital District Levy Authority			0	0	0	0	0	0	0	0	0	0	0	0
196			1280	Bakk Lourey	Cloquet Fire District									0	0	0	0	0	0
197	350	Simon	212	Franzen	Special Service Districts - 5 year extension without specific legislative authority			0	0	0	0	0	0	0	0	0	0	0	0
198	613	Hansen	726	Scalze	Modifies Authority of Board of Water and Soil Resources			0	0	0	0	0	0	0	0	0	0	0	0
199	1027	Kiel	868	Stumpf	NW MN Multicounty Housing and Redevelopment Levy Authority - 5 year extension			0	0	0	0	0	0	0	0	0	0	0	0
200	1804	Davnie	1572	Thompson	Confessions of Judgement; Change to Redemption Period			0	0	0	0	0	0	0	0	0	0	0	0
201	212	Yarusso			Timely filed tax court appeal			0	0	0	0	0	0	0	0	0	0	0	0
202	660	Falk			Property tax one-year real property valuation freeze on certain (fermentation/biofuels) equipment			0	0	0	0	0	0	0	0	0	0	0	0
203	745	Erhardi			Municipal street improvement districts			0	0	0	0	0	0	0	0	0	0	0	0
204	1382	Anzelc			Debt issuance authority expansion for certain street improvements-bituminous overlays			0	0	0	0	0	0	0	0	0	0	0	0

Line #	HF	Author	SF	Author	Description	Gov March	Gov March	House - HF 677-3E						SenateHF 677 - 1UE					
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
205		Mahoney			Labor Peace agreements			0	0	0	0	0	0						
206																			
207					MINERALS TAXES (NO STATE IMPACT)														
208	1327 1646	Metsa Melin			Modifying the Production Tax Rate; Making modifacations to the subtraction from taconite school referendum aid *May cost*; establishing a special fund for local development projects			0	0	0	0	0	0	0	0	0	0	0	
209					Taconite Economic Development Fund - Increased Match Requirement			0	0	0	0	0	0	0	0	0	0	0	
210					IRRRB Bond Authorization			0	0	0	0	0	0	0	0	0	0	0	
211	1246	Anzelc	1162	Saxhaug	Iron Range Fiscal Disparities Study (see House SR fund)			0	0	0	0	0	0	0	0	0	0	0	
212																			
213					PUBLIC FINANCE (NO STATE IMPACT)														
214	1686	Lenczewski	1533	Rest	Public Finance Provisions			0	0	0	0	0	0	0	0	0	0	0	
215	666	Morgan	156	Dziedzic	Tax Exempt Bonding Allocation Modification			0	0	0	0	0	0	0	0	0	0	0	
216	749	Paymar	633	Hawj	St. Paul Bonding Authority Extension			0	0	0	0	0	0	0	0	0	0	0	
217					Waubun-Ogema-White Earth Local Match Req. Modification			0	0	0	0	0	0	0	0	0	0	0	
218																			
219					LOCAL TAXES (NO STATE IMPACT)														
220	1287	Davnie	1392	Skoe	Expenditure modification for local option sales tax referendum			0	0	0	0	0	0	0	0	0	0	0	
221	324	Newberger	289	Brown	Clarifying Clearwater Local Tax Authority			0	0	0	0	0	0	0	0	0	0	0	
222	297	Liebling	424	Schmit	Rochester Area Local Sales Tax Revenue Sharing Expansion			0	0	0	0	0	0	0	0	0	0	0	
223	750	Mahoney	633	Hawj	St. Paul Local Tax Extension to 2040			0	0	0	0	0	0	0	0	0	0	0	
224	377	Dorholt	79	Pederson	St Cloud; Modifying Use and Extension of Authority			0	0	0	0	0	0	0	0	0	0	0	
225		none	1617	Division	Duluth; Reduce Local Sales Tax Rate			0	0	0	0	0	0	0	0	0	0	0	
226	205	Loeffler	13	Dziedzic	Reinstating the Hennepin and Ramsey Mortgage & Deed Registry Tax			0	0	0	0	0	0	0	0	0	0	0	
227	1607	Simonson			Political subdivision and collection of local lodging taxes-discretionary authority and annual reporting			0	0	0	0	0	0	0	0	0	0	0	
228	905	Murphy			City of Proctor; modify local option sales tax filing date			0	0	0	0	0	0	0	0	0	0	0	
229	1037	Persell			City of Bemidji - authorize new local food, beverage and lodging taxes to support Sanford Center operations			0	0	0	0	0	0	0	0	0	0	0	
230	1318	Swdzinski			City of Marshall; modify local option sales tax			0	0	0	0	0	0	0	0	0	0	0	
231	409	Norton			City of Rochester - authorizes increases inlocal lodging, food & beverage, and admission taxes, incrs bond authority for public infrastructure projects; Olmsted County transit tax of up to 1 / 4%, wheelage tax \$10 per vehicle; two studies			0	0	0	0	0	0	0	0	0	0	0	
232	1444	Hornstein			Omnibus Transportation Finance - allows by resolution up to 1/2 cent local option sales tax and wheelage tax for transportation / transit projects			0	0	0	0	0	0	0	0	0	0	0	
233																			
234					TIF (NO STATE IMPACT)														
235				Limmer Clausen Hall	Mining Reclamation General Law TIF District			0	0	0	0	0	0	0	0	0	0	0	

Line #	HF	Author	SF	Author	Description	Gov March		House - HF 677-3E						SenateHF 677 - 1UE					
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
						236			669	Rest	<i>Jobs Bill Reinstatement and 2 year Extension</i>			0	0	0	0	0	0
			846	Clausen															
			1331	Housley															
			1463	Carlson															
237	732	Newton	610	Hoffman	<i>4-Year Rule Time Limits Extension</i>			0	0	0	0	0	0	0	0	0	0	0	0
238			670	Rest	<i>Extending the 5-year Rule to 10-years</i>			0	0	0	0	0	0	0	0	0	0	0	0
239	114	Lillie	48	Wiger	<i>Oakdale Special Rules Authorization</i>			0	0	0	0	0	0	0	0	0	0	0	0
240	529	Ward		Kent	<i>Maplewood Special Rules Authorization</i>			0	0	0	0	0	0	0	0	0	0	0	0
241	617	Hornstein	1440	Champion	<i>Street Car Financing Value Capture District</i>			0	0	0	0	0	0	0	0	0	0	0	0
242	104	Hansen	229	Metzen	<i>Dakota County TIF Authorization</i>			0	0	0	0	0	0	0	0	0	0	0	0
243	1201	Dorholt	881	Pederson	<i>St. Cloud TIF district status clarified (gap year)</i>			0	0	0	0	0	0	0	0	0	0	0	0
244	1169	Dill	942	Bakk	<i>Ely TIF district collection extension (expenditures for committed projects)</i>			0	0	0	0	0	0	0	0	0	0	0	0
245	823	Urdahl	592	Neuman	<i>Glencoe TIF District Extension</i>			0	0	0	0	0	0	0	0	0	0	0	0
246	668	Lenczewski	207	Wiklund	<i>Bloomington Parcel Transfer & Central Rail Station Extension</i>			0	0	0	0	0	0	0	0	0	0	0	0

OTHER FUND TAX REVENUES

Governor March, House: HF 677-3E and Senate: HF 667-1UE

Dollars in Thousands

Note: Negative numbers represent revenue losses (tax expenditures) or appropriations. Positive numbers represent revenue gains or appropriation reductions

Line #	HF	Author	SF	Author	Description	A Gov. March FY 2014-15	B Gov. March FY 2016-17	C HF 677 FY 2014	D HF 677 FY 2015	E HF 677 FY 2014-15	F HF 677 FY 2016	G HF 677 FY 2017	H HF 677 FY 2016-17	I Senate FY 2014	J Senate FY 2015	K Senate FY 2014-15	L Senate FY 2016	M Senate FY 2017	N Senate FY 2016-17
LEGACY FUNDS																			
1					Rate Reduction on Currently Taxed Items (to 0.325%)									(34,100)	(38,300)	(72,400)	(39,500)	(40,600)	(80,100)
2			552	Governor	Affiliate Nexus	569	708												
3					Affiliate Nexus/Drop Ship									220	270	490	300	330	630
4					Digital Products									270	310	580	340	350	690
5					Custom Software									680	790	1,470	840	890	1,730
6					Parallel Taxation of Direct Satellite Services									60	70	130	70	70	140
7					Admission to Stadium Box Seats and Suites - Pro Sports									120	120	240	120	130	250
8					Admission to Stadium Box Seats and Suites			110	160	270	170	180	350						
9					Admission to Exhibitions									30	40	70	40	40	80
10					Clothing									14,600	16,400	31,000	17,000	17,500	34,500
11					Over the Counter Drugs									2,200	2,500	4,700	2,600	2,600	5,200
12					Personal Services (e.g. hair, nails, tattoos)									4,100	4,600	8,700	4,800	4,900	9,700
13					Other Personal Services									500	570	1,070	590	610	1,200
14					Auto Repair Services									7,500	8,400	15,900	8,800	9,200	18,000
15					Household Goods Repair & Maintenance									1,700	1,900	3,600	2,000	2,200	4,200
16					Electronic and Commercial Equipment Repair & Maintenance (incl. Farm Machinery)									3,500	4,100	7,600	4,400	4,700	9,100
17					Warehousing & Storage Services (Excl. Storage of Farm Products, Refrigerated Storage, or Electronic Data)									4,400	5,100	9,500	5,500	5,900	11,400
18					Telecommunications Equipment									1,500	1,800	3,300	2,000	2,100	4,100
19					Court Reporter Documents									90	100	190	100	100	200
20					Publications (Excl. Newspapers)									150	160	310	160	160	320
21					Definition of Solicitor Nexus			250	310	560	340	380	720						
22			326	Rest	Exempt vehicle paint and supplied purchased by auto repair shops									(500)	(500)	(1,000)	(600)	(600)	(1,200)
23					Motor Vehicle Paint and Materials for Medical Development Center in Rochester			140	160	300	160	170	330						
24			78	Rest	Upfront Cap Equip. Sales Tax Exemption									0	(1,000)	(1,000)	(4,700)	(2,500)	(7,200)
25	288 304 571	Fischer Franson Radinovich			<i>Upfront Capital Equipment Exemption/ Remove Refund Requirement</i>			(5,200)	(2,900)	(8,100)	(1,600)	(1,300)	(2,900)						
26	1659	Fritz	1492	Rest	Nursing home exemption			(negl)	(negl)	(negli)	(negl)	(negl)	(Negli.)	negl	negl	negl	negl	negl	negl
27	1661	Davids	1433	Rest	Multiple points of use			(40)	(40)	(80)	(40)	(50)	(90)	(30)	(40)	(70)	(40)	(40)	(80)
28	719	Howe			Religious Affiliation Sales Tax Exemption			(5)	(3)	(8)	(3)	(3)	(6)	(5)	(3)	(8)	(3)	(3)	(6)
29			104	Wiger Senjem Rest	Sales and use tax exemption for cities and counties					0			0	(5,500)	(6,100)	(11,600)	(6,300)	(6,400)	(12,700)
30	1341	Schoen	1203	Eaton	Durable Medical Goods Exemption			(20)	(25)	(45)	(25)	(30)	(55)	(92)	(21)	(113)	(22)	(24)	(46)
31			868	Schmit	Data Center Qualifications Modification					0			0	0	(100)	(100)	(100)	(200)	(300)
32			621	Ingebrigtsen	Critical Access Dental Clinic Sales Exemption					0			0	0	0	0	0	0	0
33	802	Lesch			Exemption for Coin Operated Amusement Machines			(10)	(10)	(20)	(10)	(15)	(25)						
34					Exemptions Made for Payments Made to an Electric Cooperative Bya Customers as A Contribution in Aid of Construction														
35	428 118	Anzelc McNamara			Exemption for Public Safety Radio Communication Systems & Other Public Safety Radio Communication Systems			(70)	(30)	(100)	(20)	(Negli.)	(Negli.)						

Line #	HF	Author	SF	Author	Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
						Gov. March FY 2014-15	Gov. March FY 2016-17	HF 677 FY2014	HF 677 FY 2015	HF 677 FY 2014-15	HF 677 FY 2016	HF 677 FY 2017	HF 677 FY 2016-17	Senate FY2014	Senate FY 2015	Senate FY 2014-15	Senate FY 2016	Senate FY 2017	Senate FY 2016-17	
36	1483	Metsa			Exemption for Construction Materials/Supplies for the Improvement of an Existing Structure at a Resort/Recreational Camping			(25)	(30)	(55)	(30)	(30)	(60)							
37				Kent	High and Low Intensity Research Facility Construction Materials Sales Tax Exemption									(50)	(95)	(145)	(50)	0	(50)	
38	1012	Beard	949	Pratt	Industrial Measurement Facility Construction Materials Sales Tax Exemption			0	0	0	(45)	0	(45)	0	0	0	(41)	0	(41)	
39			1615	Eaton	Biopharmaceutical Facility Construction Materials Sales Tax Exemption			0	0	0	0	(50)	(50)	0	0	0	0	(47)	(47)	
40			207	Wiklund	Retail/Hotel/Amusement Park/Office Construction Materials Sales Tax Exemption									(100)	(100)	(200)	(400)	(200)	(600)	
41	409	Norton	343	Senjem Skoe	Rochester Medical Development Facilities Construction Materials Sales Tax Exemption					0	(20)	(20)	(40)	0	0	0	0	0	0	
42			1451	Jensen	Greater MN Business Expansion Sales Tax Exemption									0	(300)	(300)	(100)	(100)	(200)	
43			303	Rest	Sales and use tax exemption for aircraft parts and equipment									(200)	(200)	(400)	(200)	(200)	(400)	
44	91	Lenczewski			Sales Tax on Other Tobacco Products	42	51	30	40	70	40	40	80	10	30	40	10	30	40	
45	91	Lenczewski	791	Koenen	Sales Tax on Little Cigars			(40)	(50)	(90)	(50)	(50)	(100)	10	10	20	10	10	20	
46	885	Clark			Sales Tax with Alcohol Excise Tax Increase			330	360	690	370	380	750							
47					Total Legacy Funds	611	759	(4,550)	(2,058)	(6,608)	(763)	(398)	(1,161)	1,063	511	1,574	(2,376)	906	(1,470)	
48					HEALTH IMPACT FUND															
50	91	Lenczewski	209	Dibble	Repeal of Cigarette Fee	(44,700)	(45,500)	(154,500)	(166,500)	(321,000)	(165,300)	(163,300)	(328,600)	(154,500)	(166,500)	(321,000)	(165,300)	(163,300)	(328,600)	
51	91	Lenczewski	209	Dibble	Repeal of Tobacco Fee	(3,400)	(3,900)	(25,900)	(29,500)	(55,400)	(30,600)	(31,900)	(62,500)	(25,900)	(29,500)	(55,400)	(30,600)	(31,900)	(62,500)	
52					Balance Transfer After Repeal	0	0	(16,370)	0	(16,370)	0	0	0	0	0	0	0	0	0	
53					Total Health Impact Fund	(48,100)	(49,400)	(196,770)	(196,000)	(392,770)	(195,900)	(195,200)	(391,100)	(180,400)	(196,000)	(376,400)	(195,900)	(195,200)	(391,100)	
54					STATE AIRPORTS FUND															
56			303	Rest	Sales Tax on Aircraft									2,400	2,400	4,800	2,400	2,400	4,800	
57			303	Rest	Aviation fuels Tax Increase									0	1,900	1,900	2,100	2,200	4,300	
58			303	Rest	Aircraft Registration Tax									0	(3,800)	(3,800)	(3,800)	(3,800)	(7,600)	
59					Total State Airports Fund	0	0	0	0	0	0	0	0	2,400	500	2,900	700	800	1,500	
60					TRANSIT ASSISTANCE FUND															
62	1381	Myhra			Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax			(50)	(45)	(95)	(35)	(35)	(70)							
63													(70)							
64					Total Transit Assistance Fund			(50)	(45)	(95)	(35)	(35)	(60)							
65					COUNTY STATE AID HIGHWAY FUND															
67	1381	Myhra			Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax			(50)	(45)	(95)	(35)	(25)	(60)							
68																				
69					Total County State Aid Highway Fund			(50)	(45)	(95)	(35)	(25)	(60)							
70					SPECIAL REVENUE FUND															
72	389	Lesch			New 2-Part Fee: E911 Fund (\$0.80/per transaction)			3,100	8,280	11,380	8,430	8,590	17,020							
73					Exemption from Current E911 Fee Structure			(2,390)	(5,300)	(7,690)	(5,400)	(5,500)	(10,900)							
74					New 2-Part Fee: Telecommunications Access Fee AKA "TAM" (\$0.06/per transaction)			230	620	850	630	650	1,280							
75					Exemption from Current TAM Fee Structure			(180)	(400)	(580)	(410)	(410)	(820)							
76					Subtotal - New 2-Part Fee			760	3,200	3,960	3,250	3,330	6,580							

Line #	HF	Author	SF	Author	Description	A Gov. March FY 2014-15	B Gov. March FY 2016-17	C HF 677 FY2014	D HF 677 FY 2015	E HF 677 FY 2014-15	F HF 677 FY 2016	G HF 677 FY 2017	H HF 677 FY 2016-17	I Senate FY2014	J Senate FY 2015	K Senate FY 2014-15	L Senate FY 2016	M Senate FY 2017	N Senate FY 2016-17
77	1354	Marquart			Historic Structure Rehabilitation Fund Application Fee Change of Up to 0.5% of Estimated Qualified Expenses			240	240	480	240	240	480						
79																			
80	857	Atkins			Insurance surcharge revenues for Police and Fire aids														
81					<u>Fire surcharge</u> equals \$5/yr on each homeowner fire insurance policy			3,750	7,500	11,250	7,500	7,500	15,000						
82					<u>Police surcharge</u> equals \$5/yr on each auto insurance policy			7,750	15,500	23,250	15,500	15,500	31,000						
83					Subtotal - Insurance Surcharge revenues			11,500	23,000	34,500	23,000	23,000	46,000						
84					Police and Fire Aids - Appropriations														
85					<u>State Fire Aid</u> distributed 17.342% to PERA, 8.658% to cities with public employees police and fire retirement plan, 74% to other cities receiving state fire aid.			(3,750)	(7,500)	(11,250)	(7,500)	(7,500)	(15,000)						
86					<u>State Police Aid</u> distributed 1/3 police state aid and 2/3 apportioned by the number of active police officers certified for state aid to PERA and state patrol retirement fund.			(7,750)	(15,500)	(23,250)	(15,500)	(15,500)	(31,000)						
87					Department of Revenue administration			0	0	0	0	0	0						
88					Subtotal Police and Fire Aids appropriations			(11,500)	(23,000)	(34,500)	(23,000)	(23,000)	(46,000)						
89					SUBTOTAL Insurance surcharge + Police and Fire Aids			0	0	0	0	0	0						
90	1336	Hansen			Fracturing Sand Extraction and Processing taxes														
92					1. Extraction tax of 55 cents per cubic yard on shipped product payable by the person extracting the sand. "Covered facilities" are exempt from the tax.			2,000	2,690	4,690	2,000	2,000	4,000						
					2. Processing tax of 3% of market value of fracturing sand washed in MN payable by the person washing the sand. "Covered facilities" pay 1% of market value.														
93	1246	Anzelc			Iron Range fiscal disparities program study			38	38	75	0	0	0						
94				Tomassoni	Occupation Tax - Modification of Transfer to the General Fund									1,940	1,960	3,900	2,020	2,020	4,040
95					Total Special Revenue Fund			3,038	3,440	6,478	3,490	3,570	7,060	1,940	1,960	3,900	2,020	2,020	4,040
96					STATE GOVERNMENT SPECIAL REVENUE FUND														
98			367	Reinert	Increase 911 Fee - Emergency Telecommunications Service Fee Account									3,100	8,280	11,380	8,430	8,590	17,020
99			367	Reinert	Exemption from Current Fee Structure									(2,390)	(5,300)	(7,690)	(5,400)	(5,500)	(10,900)
100			367	Reinert	Increase 911 Fee - Telecommunications Access Minnesota Fund									230	620	850	630	650	1,280
101			367	Reinert	Exemption from Current Fee Structure									(180)	(400)	(580)	(400)	(420)	(820)
102					Appropriation to DPS for Grants to Counties to Reimburse for Sales Tax Costs for Public Safety Communications Systems									(1,500)	(1,500)	(3,000)	0	0	0
103					Total State Government Special Revenue Fund	0	0							(740)	1,700	960	3,260	3,320	6,580
104																			
105					TOTAL ALL OTHER FUNDS	(47,489)	(48,641)	(198,383)	(194,708)	(393,091)	(193,243)	(192,088)	(385,331)	(175,737)	(191,329)	(367,066)	(192,296)	(188,154)	(380,450)

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
	Description	FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
1	Federal Update: The American Taxpayer Relief Act (ATRA) of 2012, Public Law 112-240											
2	Individual Income Tax Provisions:											
3	Increase the thresholds for the Limitations on Itemized Deductions (effective 1/1/13).											
4	Increase the threshold for the Phase-out of Personal Exemptions (effective 1/1/13).											
5	Increase the standard deduction for married filers (effective 1/1/13).						(110,500)	(78,200)	(188,700)	(80,600)	(82,700)	(163,300)
6	For education savings accounts, increase contribution limit and other changes (effective 1/1/2013).						(100)	(100)	(200)	(100)	(100)	(200)
7	Exclusion of employer-provided education assistance (effective 1/1/2013).						(7,300)	(7,800)	(15,100)	(8,000)	(8,200)	(16,200)
8	For the student loan interest deduction, increase the income phase-out (effective 1/1/2013).						(5,900)	(6,000)	(11,900)	(6,100)	(6,400)	(12,500)
9	Exclusion for awards under the national health service corps scholarship program and similar programs (effective 1/1/2013).						(600)	(600)	(1,200)	(600)	(600)	(1,200)
10	For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (effective 1/1/2013).						(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
11	Exclusion for Employer-Provided Adoption Assistance (effective 1/1/2013).						(400)	(400)	(800)	(400)	(400)	(800)
12	Subtotal - Provisions made permanent for Individuals	0	0	0	0	0	(126,600)	(94,900)	(221,500)	(97,600)	(100,200)	(197,800)
13												
14	For working family credit, increase the phase-out range for married joint filers by \$5,000, Indexed (tax year 2013 to 2017) *				(34,400)	(35,500)	(17,200)	(17,400)	(34,600)	(17,700)	(18,000)	(35,500)
15	Deduction for Educator Classroom Expenses to \$250 (tax year 2013)						(1,100)	0	(1,100)			
16	Deduction for Educator Classroom Expenses to \$250 (tax year 2012 only)	(1,100)	16	0								
17	Exclusion of Discharge of Indebtedness Income on Principal Residence (tax year 2013)						(7,200)	0	(7,200)			
18	Parity for exclusion for employer provided mass transit and parking benefits (tax year 2013)				0	0	(Negligible)	0	(Negligible)	0	0	0
19	Parity for exclusion for employer provided mass transit and parking benefits (tax year 2012)	(Negli.)	19	0								
20	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2013)						(3,900)	0	(3,900)			
21	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2012)	(3,900)	21	0								
22	Special rule for contributions of qualified conservation property (tax years 2013)				(350)	(30)	(320)	(30)	(350)	(20)	(10)	(30)
23	Special rule for contributions of qualified conservation property (tax years 2012)	(300)	(50)	(20)								
24	Deduction of Qualified Tuition and Related Expenses (tax years 2013)						(5,600)	0	(5,600)			
25	Deduction of Qualified Tuition and Related Expenses (tax year 2012)	(5,300)	25	0								
26	Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax year 2013)				(2,640)	(240)	(2,520)	(120)	(2,640)	(120)	(120)	(240)
27	Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax years 2012)	(1,700)	(160)	(160)								
28	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)				(700)	(600)	(400)	(300)	(700)	(300)	(300)	(600)
29	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax years 2012)	(150)	(400)	(400)								

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
	Description	FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
30	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)				(600)	170	(500)	(100)	(600)	50	120	170
31	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)	(400)	(75)	110								
32	Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2013)						(700)	0	(700)			
33	Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2012)	(600)	33	0								
34	Increased Section 179 Expensing (tax year 2013)				4,900	(1,600)			0			0
35	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	300	850	(900)								
36	Special expensing rules for certain film and television productions (tax year 2013)				(395)	75	(450)	55	(395)	40	35	75
37	Special expensing rules for certain film and television productions (tax year 2012)	(300)	85	55								
38	Treatment of certain dividends of regulated investment companies (tax years 2013)						(400)	0	(400)			
39	Treatment of certain dividends of regulated investment companies (tax years 2012)	(350)	39	0								
40	Increase from 50% to 100% the exclusion of gain on certain small business stock (acquired 1/1/12 to 12/31/12) **		40	0								
41	Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax year 2013)				(410)	(60)	(380)	(30)	(410)	(30)	(30)	(60)
42	Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax years 2012)	(300)	(40)	(40)								
43	50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)				6,200	(3,500)	800	5,400	6,200	(300)	(3,200)	(3,500)
44	Subtotal Provisions Temporarily Extended - Individuals	(14,100)	210	(1,355)	(28,395)	(41,285)	(39,870)	(12,525)	(52,395)	(18,380)	(21,505)	(39,885)
45												
46	Corporate Tax Provisions:											
47	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)				(1,150)	(1,000)	(650)	(500)	(1,150)	(500)	(500)	(1,000)
48	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax years 2012)	(250)	(600)	(600)								
49	7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax year 2013)					(10)	(60)	(10)	(70)	(5)	(5)	(10)
50	7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax years 2012)	(40)	(20)	(10)								
51	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)				(515)	145	(435)	(80)	(515)	45	100	145
52	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)	(350)	(60)	75	0	0						
53	Increased Section 179 Expensing				2,050	(650)			0			0
54	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	100	370	(350)								
55	Election to expense mine safety equipment (tax years 2013)				Negligible	Negligible	(20)	Negligible	(20)	Negligible	Negligible	Negligible
56	Election to expense mine safety equipment (tax years 2012)	(20)	(Negli.)	0								
57	Special expensing rules for certain film and television productions (tax year 2013)				(295)	60	(340)	45	(295)	35	25	60
58	Special expensing rules for certain film and television productions (tax years 2012)	(250)	70	30								

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
		FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
59	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2013)						(150)	0	(150)			
60	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2012)	(100)	60	0								
61	Exception under subpart F for active financing income (tax year 2013)				(1,700)	0	(1,700)	0	(1,700)	0	0	0
62	Exception under subpart F for active financing income (tax year 2012)	(1,500)	62	0								
63	Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2013)						(700)	0	(700)	0	0	0
64	Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2012)	(600)	64	0								
65	50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)				14,500	(8,300)	1,900	12,600	14,500	(800)	(7,500)	(8,300)
66	Subtotal Provisions Temporarily Extended - Corporate Tax	(3,010)	(240)	(855)	12,800	(9,755)	(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
67												
68	ATRA - Individual Income	(14,100)	210	(1,355)	(28,395)	(41,285)	(166,470)	(107,425)	(273,895)	(115,980)	(121,705)	(237,685)
69	ATRA - Corporate Income	(3,010)	(240)	(855)	12,800	(9,755)	(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
70	ATRA - TOTAL	(17,110)	(30)	(2,210)	(15,595)	(51,040)	(168,625)	(95,370)	(263,995)	(117,205)	(129,585)	(246,790)
71												
72	Change Brackets for Individual Income Tax						137,100	98,100	235,200	100,000	105,400	205,400
73												
74	Summary of Changes											
75	ATRA Update and Bracket Changes - Individual Income Tax						(29,370)	(9,325)	(38,695)	(15,980)	(16,305)	(32,285)
76	ATRA Update - Corporate Tax						(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
77												
78	Federal Update: The FAA Modernization Act, Public Law 112-95	(1,400)	(40)	(40)	0	0			0			0
79	TOTAL: ATRA Update + FAA Modernization Act	(18,510)	(70)	(2,250)	(28,395)	(41,285)			0			0
80	TOTAL: ATRA Update (minus Section 179 expensing) plus Income Bracket Changes						(31,525)	2,730	(28,795)	(17,205)	(24,185)	(41,390)
81												
82	REFERENCE SUMMARY											
	Total Federal Conformity Revenue Impact in the Omnibus Bill											
83	ATRA Update (minus Section 179 expensing) + Income Bracket Changes						(31,525)	2,730	(28,795)	(17,205)	(24,185)	(41,390)
84	Full Section 179 Expensing (income and corporate revenue impact)						(34,500)	13,000	(21,500)	7,900	5,400	13,300
85	TOTAL ATRA UPDATE + FULL SECTION 179 EXPENSING						(66,025)	15,730	(50,295)	(9,305)	(18,785)	(28,090)