

**Chapter 13 - Summary of 2025 Tax Bill Changes - Estimated General Fund Impact**  
**Dollars in Thousands**

<b>A. State Tax Revenue Change Items *</b>	<b>FY 2026-27</b>	<b>FY 2028-29</b>
Individual Income & Corporate Tax Provisions		
R&D Tax Credit, Modified	(40,800)	(39,600)
New Foreign Service Worker Pay, Subtraction	(20)	(20)
Other Income & Corporate Tax Provisions	-	20
Individual Income Tax Enacted Changes - subtotal	(40,820)	(39,600)
Sales Tax Provisions		
Qualified Data Center Exemption Modified	56,250	82,700
June Acceleration, Sales Tax Shift, 5.6%	22,820	1,150
Other Sales Tax	(1,800)	(3,200)
Sales Tax Enacted Changes - subtotal	77,270	80,650
Cannabis Gross Receipts Tax Provisions		
Rate Increase from 10% to 15%	52,800	94,900
Repeal, 20% Dedication of Cannabis Gross Receipts Tax for Local Aid	23,700	40,900
Cannabis Gross Receipts Tax Changes - subtotal	76,500	135,800
<b>Total State Tax Revenue Enacted Changes</b>	<b>112,950</b>	<b>176,850</b>
<b>B. Property Tax, Aids and Credits (PTAC) Change Items **</b>		
Property Tax Modifications and Refunds		
Electric Cooperative Distribution Lines - Exemption	40	80
Tribal Nation Properties - Exemptions	122	20
Bloomington Port Authority - Exemption	20	40
Land Bank Property Tax - Abatement	10	30
Alliance Housing - Modification	10	20
Aquatic Invasive Species - Interaction	-	300
Sustainable Forest Incentive Payments - 10% Reduction	-	(3,770)
Misc. Property Tax Modifications	Negl.	Negl.
Property Tax Refunds - subtotal	202	(3,280)
Local Aids		
Aquatic Invasive Species Prevention Aid - Reduction	-	(10,000)
Cities of Alpha, Odin, Trosky, Stewart - LGA Penalty Forgiveness	106	-
Misc. Local Aids and Grants	-	-
Local Aids - subtotal	106	(10,000)
Other		
Special Revenue Cannabis Aid Carryforward - Transfer In	(5,042)	-
Other - subtotal	(5,042)	-
<b>Total PTAC Enacted Changes</b>	<b>(4,734)</b>	<b>(13,280)</b>
<b>Total - General Fund Impact (A+B)</b>	<b>(117,684)</b>	<b>(190,130)</b>

\*For state tax revenue provisions: positive dollars show revenue gain, negative dollars show revenue loss.

\*\*For PTAC expenditures: positive dollars are expenditures, negative dollars are cost savings.

[The detailed legislative tracking sheet for Chapter 13 continues on the following pages.](#)

## 2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill

Dollars in Thousands

Tax Revenues, and Non-General Fund Total: Negative #s = Revenue Reduction

Property Tax, Aids & Credits, General Fund Total and Target: Negative #s = Spending Reduction

LINE	ITEM	Forecast	Chapter 13		
		FY 2024-25	FY 2025	FY 2026-27	FY 2028-29
<b>CURRENT LAW GENERAL FUND FORECAST:</b>					
1	TAX POLICY (REVENUE) <sup>1</sup>	58,021,635	29,526,082	61,794,511	65,943,938
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) <sup>1</sup>	5,556,139	2,735,905	4,753,249	4,941,000
<b>GENERAL FUND - CHANGE ITEMS:</b>					
4	Tax Revenue		-	112,950	176,850
5	Less General Fund Property Tax Refunds, Aids, & Credits		106	(4,840)	(13,280)
6	<b>TOTAL: NET GENERAL FUND CHANGE ITEMS</b>		*	<b>(117,684)</b>	<b>(190,130)</b>
<b>NONGENERAL FUND - CHANGE ITEMS:</b>					
8	Outdoor Heritage Fund			1,469	1,535
9	Arts & Cultural Heritage Fund			879	919
10	Clean Water Fund			1,469	1,535
11	Parks & Trails Fund			633	661
12	Special Revenue Fund - Local Government Cannabis Aid Account			(16,242)	(9,100)
13	Special Revenue Fund - Metro Regional Sales Tax - Transportation			890	940
14	Special Revenue Fund - Transportation Advancement Account			80	10
15	Special Revenue Fund - Local Bridge Account			30	Negli.
16	Special Revenue Fund - Consumer Protection Restitution Account			-	-
17	Highway User Tax Distribution Fund			570	20
18	County State Aid Highway Fund			100	Negli.
19	Transit Assistance Fund			100	Negli.
20	Housing Assistance Fund			1,740	1,840
21	Health Care Access Fund			-	-
22	<b>SUBTOTAL: NET NONGENERAL FUND CHANGE ITEMS</b>	-	-	<b>(8,282)</b>	<b>(1,640)</b>

<sup>1</sup> Based on the February 2025 Forecast

\*\$106,000 in FY 2025 total included in FY 2026-27 biennial subtotal

2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill

February 2025 Forecast - General Fund Fiscal Impact

All Dollars in Thousands							
Note: Positive dollars show revenue gains, negative dollars or dollars in parenthesis show revenue losses							
Row	Effective Date	Chapter 13			Chapter 13		
		FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
1		<b>Summary</b>					
2		<b>30,526,966</b>	<b>31,267,545</b>	<b>61,794,511</b>	<b>32,451,374</b>	<b>33,492,564</b>	<b>65,943,938</b>
3		<b>29,620</b>	<b>83,330</b>	<b>112,950</b>	<b>79,600</b>	<b>97,250</b>	<b>176,850</b>
4		<b>30,556,586</b>	<b>31,350,875</b>	<b>61,907,461</b>	<b>32,530,974</b>	<b>33,589,814</b>	<b>66,120,788</b>
5		<b>Percent Change from Prior Year or Biennium</b>			<b>3.490%</b>	<b>2.699%</b>	<b>6.58%</b>
6		<b>Individual Income Tax</b>					
7		<i>Change Items</i>					
8	TY 26	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
9	TY 25	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
10	DFE	-	-	-	-	-	-
11	DFE ,TY 22 only	-	-	-	-	-	-
12	TY 25	-	-	-	-	-	-
13	TY 26	-	Unknown	Unknown	Unknown	Unknown	Unknown
14	1/1/2026	-	-	-	60	60	120
15	TY 25	(200)	(300)	(500)	(300)	(300)	(600)
16	TY 25	(10)	(10)	(20)	(10)	(10)	(20)
17	TY 25	-	-	-	-	-	-
18		-	-	-	(50)	(50)	(100)
19		<b>(210)</b>	<b>(310)</b>	<b>(520)</b>	<b>(300)</b>	<b>(300)</b>	<b>(600)</b>
20		<b>Corporate Franchise Tax</b>					
21		<i>Change Items</i>					
22	TY 2025	(20,800)	(19,500)	(40,300)	(19,500)	(19,500)	(39,000)
23	DFE	-	-	-	-	-	-
24		<b>(20,800)</b>	<b>(19,500)</b>	<b>(40,300)</b>	<b>(19,500)</b>	<b>(19,500)</b>	<b>(39,000)</b>
25		<b>Sales and Use Tax</b>					
26		<i>Change Items</i>					
27	7/1/2025	23,930	32,320	56,250	38,130	44,570	82,700

2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill

February 2025 Forecast - General Fund Fiscal Impact

All Dollars in Thousands  
 Note: Positive dollars show revenue gains, negative dollars or dollars in parenthesis show revenue losses

Row	Effective Date	Chapter 13			Chapter 13		
		FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
28	June Acceleration, Sales Tax Shift, 5.6% ongoing						
29	Interaction: Cannabis Gross Receipts Tax Rate Increase from 10% to 15%						
30	<b>Subtotal: Change Items</b>						
31	<b>Cigarette &amp; Tobacco Products Tax</b>						
32	<i>Change Items</i>						
33	Brewer's Tax Credit, Modification of Filing Requirements						
34	<b>Subtotal: Change Items</b>						
35	<b>Cannabis Gross Receipts Tax</b>						
36	<i>Change Items</i>						
37	Rate Increase from 10% to 15%						
38	Repeal, 20% Dedication of Cannabis Gross Receipt Tax for Local Aid						
39	<b>Subtotal: Change Items</b>						
40	<b>Other Net Tax Revenue</b>						
41	<i>Change Items</i>						
42	Repeal Illegal Cannabis and Controlled Substance Tax						
43	<b>Subtotal: Change Items</b>						

FY is state fiscal year which begins July 1 and ends June 30.  
 Negl. is negligible fiscal impact (plus or minus \$5,000)

End of General Fund Tax Revenue Tracking Sheet

**State Taxes**

**MN House Fiscal Analysis**

**2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - NonGeneral Fund Fiscal Impact**

All Dollars in Thousands

Note: Positive dollars show revenue gains, negative dollars or dollars in parenthesis show revenue losses

Row	Effective Date	Chapter 13				Chapter 13		
		FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
1		<b>Summary</b>						
2			(6,770)	(8,970)	(15,740)	(15,260)	(18,180)	(33,440)
3		<b>Outdoor Heritage Fund (Legacy/33%/2300 Fund)</b>						
4		Change Items						
5	6/1/27		-	436	436	10	10	20
6	7/1/25		455	614	1,069	726	848	1,574
7	7/1/25		(13)	(23)	(36)	(26)	(33)	(59)
8			<b>442</b>	<b>1,027</b>	<b>1,469</b>	<b>710</b>	<b>825</b>	<b>1,535</b>
9		<b>Arts &amp; Cultural Heritage (Legacy/19.75%/2301 Fund)</b>						
10		Change Items						
11	6/1/27		-	261	261	6	6	12
12	7/1/25		273	367	640	435	508	943
13	7/1/25		(8)	(14)	(22)	(16)	(20)	(36)
14			<b>265</b>	<b>614</b>	<b>879</b>	<b>425</b>	<b>494</b>	<b>919</b>
15		<b>Clean Water (Legacy/33%/2302 Fund)</b>						
16		Change Items						
17	6/1/27		-	436	436	10	10	20
18	7/1/25		455	614	1,069	726	848	1,574
19	7/1/25		(13)	(23)	(36)	(26)	(33)	(59)
20			<b>442</b>	<b>1,027</b>	<b>1,469</b>	<b>710</b>	<b>825</b>	<b>1,535</b>
21		<b>Parks &amp; Trails (Legacy/ 14.25%/2303 Fund)</b>						
22		Change Items						
23	6/1/27		-	187	187	4	4	8
24	7/1/25		197	265	462	313	366	679
25	7/1/25		(6)	(10)	(16)	(12)	(14)	(26)
26			<b>191</b>	<b>442</b>	<b>633</b>	<b>305</b>	<b>356</b>	<b>661</b>

**State Taxes**

**MN House Fiscal Analysis**

2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - NonGeneral Fund Fiscal Impact

Row	Effective Date	Chapter 13				Chapter 13		
		FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
27		<b>Local Cannabis Tax (Special Revenue Fund/2000-2001 Fund)</b>						
28		Change Items						
29	7/1/25		(8,900)	(14,800)	(23,700)	(18,700)	(22,200)	(40,900)
30			<b>(8,900)</b>	<b>(14,800)</b>	<b>(23,700)</b>	<b>(18,700)</b>	<b>(22,200)</b>	<b>(40,900)</b>
31		<b>Metro Regional Sales Tax - Transportation (Special Revenue Fund/2000-2001 Fund) <sup>1</sup></b>						
32		Change Items						
33	6/1/27		-	260	260	10	10	20
34	7/1/25		280	370	650	440	520	960
35	7/1/25		(10)	(10)	(20)	(20)	(20)	(40)
36			<b>270</b>	<b>620</b>	<b>890</b>	<b>430</b>	<b>510</b>	<b>940</b>
37		<b>Transportation Advancement Account (Special Revenue Fund/2000-2001 Fund)</b>						
38		Change Items						
39	6/1/2027		-	80	80	Negli.	10	10
40			-	80	80	Negli.	10	10
41		<b>Local Bridge Account (Special Revenue Fund/2000-2001 Fund)</b>						
42		Change Items						
43	6/1/27		-	30	30	Negli.	Negli.	Negli.
44			-	30	30	Negli.	Negli.	Negli.
45		<b>Highway User Tax Distribution Fund (2710 Fund)</b>						
46		Change Items						
47	6/1/2027			30	30	Negli.	Negli.	Negli.
48	6/1/2027		-	450	450	10	10	20
49	6/1/2027		-	100	100	Negli.	Negli.	Negli.
50	6/1/2027			(10)	(10)	(Negli.)	(Negli.)	(Negli.)
51			-	<b>570</b>	<b>570</b>	<b>10</b>	<b>10</b>	<b>20</b>
52		<b>County State Aid Highway (2600 Fund)</b>						
53		Change Items						
54	6/1/2027		-	100	100	Negli.	Negli.	Negli.
55			-	100	100	Negli.	Negli.	Negli.

**State Taxes**

**MN House Fiscal Analysis**

Updated: 2/23/2026, 3:15 PM

2025 First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - NonGeneral Fund Fiscal Impact

Row	Effective Date	Chapter 13				Chapter 13		
		FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
56								
57								
58	June Acceleration 5.6% Sales Tax Shift, Motor Vehicle Lease Transfer		-	100	100	Negli.	Negli.	Negli.
59	<b>Subtotal: Transit Assistance Fund</b>		-	100	100	Negli.	Negli.	Negli.
60								
61								
62	June Acceleration, 5.6% Sales Tax Shift ongoing		-	520	520	10	10	20
63	Data Centers, Repeal Electricity Exemption		540	730	1,270	870	1,020	1,890
64	Cannabis Tax, Rate Increase from 10% to 15%		(20)	(30)	(50)	(30)	(40)	(70)
65	<b>Subtotal: Housing Assistance Fund</b>		<b>520</b>	<b>1,220</b>	<b>1,740</b>	<b>850</b>	<b>990</b>	<b>1,840</b>
66								
67								
68	Provider Research Credit, Fix Rate at 0.5%		-	-	-	-	-	-
69	MNCare, Pharmacy Refund Claims Modification		-	-	-	-	-	-
70	<b>Subtotal: Health Care Access Fund</b>		-	-	-	-	-	-
71								
72								
73	Consumer Protection Restitution Account Establishment		-	-	-	-	-	-
74	<b>Subtotal: Consumer Protection Restitution Account</b>		-	-	-	-	-	-

Note 1: In earlier versions of this document before May 14, this account was incorrectly labeled Transportation Advancement Account.

\* The transfer provisions for the carryforward of cannabis aid is tracked in the both the General Fund and Non General Fund sections of the Property Tax, Aids and Credit section of the spreadsheet but the amounts are not double counted.

\*\* This June Acceleration provision interacts with the proposed changes to the allocation of sales tax revenue from auto parts in the Transportation bill, Chapter 8 (2025 session, First Special Session, HF 14, Art. 2, sect. 79)

FY is state fiscal year which begins July 1 and ends June 30.

Negli. is negligible fiscal impact (plus or minus \$5,000)

DFE is Day Following Enactment

DOR is Minnesota Department of Revenue

End of Non General Fund Tax Revenue Tracking

**Property Tax, Aids, and Credits**

**MN House Fiscal Analysis**

First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - General Fund Fiscal Impact

All Dollars in Thousands									
Note: Positive numbers represent expenditures, negative numbers represent cost savings.									
Row		Effective Date	Chapter 13				Chapter 13		
			FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
1	<b>Summary</b>								
2	Total - Current Law - Property Tax, Aids, and Credits		2,735,905	2,328,998	2,424,251	4,753,249	2,451,843	2,489,157	4,941,000
3	Total - Net Changes - Property Tax, Aids, and Credits		106	(4,920)	80	(4,840)	(6,600)	(6,680)	(13,280)
4	<b>Total - Property Tax, Aids, and Credits</b>		<b>2,736,011</b>	<b>2,324,078</b>	<b>2,424,331</b>	<b>4,748,409</b>	<b>2,445,243</b>	<b>2,482,477</b>	<b>4,927,720</b>
5	<b>Percent Change from Prior Year or Biennium</b>			<b>-15.05%</b>	<b>4.09%</b>	<b>-14.54%</b>	<b>0.87%</b>	<b>1.25%</b>	<b>3.67%</b>
6	<b>Property Tax and Other Refunds</b>								
7	<i>Change Items</i>								
8	Property Tax Exemption - Elect. Coop. Distribution Lines	AY 2025	-	-	-	-	-	-	-
9	<i>Interaction - Property Tax Refund</i>		-	-	40	40	40	40	80
10	Property Tax Modifications - Alliance Housing	Pay 2026	-	-	-	-	-	-	-
11	<i>Interaction - Property Tax Refund</i>		-	-	10	10	10	10	20
12	Property Tax Exemption - Leech Lake Nation	AY 2026	-	-	-	-	-	-	-
13	<i>Interaction - Property Tax Refund</i>		-	-	-	-	10	10	20
14	Property Tax Exemption - Grand Portage Band	AY 2026	-	-	-	-	-	-	-
15	<i>Interaction - Property Tax Refund</i>		-	-	-	-	Negl.	Negl.	Negl.
16	<i>School Building Bond Credit</i>		-	-	-	-	(Negl.)	(Negl.)	(Negl.)
17	Property Tax Exemption - Mille Lacs Band	AY 2026	-	-	-	-	-	-	-
18	<i>Interaction - Property Tax Refund</i>		-	-	-	-	Negl.	Negl.	Negl.
19	Property Tax Exemption - Retroactive - Red Lake Nation	DFE	-	122	-	122	-	-	-
20	Property Tax Exemption - Bloomington Port Authority	Local Approval	-	-	-	-	-	-	-
21	<i>Interaction - Property Tax Refund</i>		-	-	20	20	20	20	40

**Property Tax, Aids, and Credits**

**MN House Fiscal Analysis**

First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - General Fund Fiscal Impact

All Dollars in Thousands									
Note: Positive numbers represent expenditures, negative numbers represent cost savings.									
Row		Effective Date	Chapter 13				Chapter 13		
			FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
22	Land Bank Property Tax Abatement	DFE	-	-	-	-	-	-	-
23	<i>Interaction - Property Tax Refund</i>		-	-	10	10	10	20	30
24	Discharged Debt Subtraction	Pay 2026	-	-	-	-	-	-	-
25	<i>Interaction - Property Tax Refund</i>		-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
26	Political Contribution Refund Electronic Requirements	1/1/2027	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
27	Consumer Enforcement Compensation Subtraction	Pay 2026	-	-	-	-	-	-	-
28	<i>Interaction - Property Tax Refund</i>		-	-	-	-	-	-	-
29	Class 2a Modifications - Market Farms & Floriculture	AY 2026	-	-	-	-	-	-	-
30	<i>Interaction - Property Tax Refund</i>		-	-	-	-	Negl.	Negl.	Negl.
31	<i>Ag Homestead Market Value Credit</i>		-	-	-	-	Negl.	Negl.	Negl.
32	<i>School Building Bond Credit</i>		-	-	-	-	Negl.	Negl.	Negl.
33	Class 4(d) Clarification - Income/Rent Restrictions	AY 2026	-	-	-	-	-	-	-
34	Valuation Reduction - Conservation Easements (Metro)	AY 2026	-	-	-	-	-	-	-
35	<i>Interaction - Property Tax Refund</i>		-	-	-	-	Unknown	Unknown	Unknown
36	Reduction (10%) - Sustainable Forest Incentive Payments	CY 2027	-	-	-	-	(1,840)	(1,930)	(3,770)
37	<b>Subtotal: Change Items</b>		-	122	80	202	(1,750)	(1,830)	(3,580)
38	<b>Local Aids</b>								
39	<i>Change Items</i>								
40	Reduction - Aquatic Invasive Species Prevention Aid	Aids Pay 2026	-	-	-	-	(5,000)	(5,000)	(10,000)
41	<i>Interaction - Property Tax Refund</i>		-	-	-	-	150	150	300
42	LGA - Penalty Forgiveness - Cities of Alpha, Odin, Trosky	DFE	18	-	-	-	-	-	-
43	LGA - Penalty Forgiveness - City of Stewart	DFE	88	-	-	-	-	-	-
44	LGA - Base Aid for the City of Baldwin	Aids Pay 2026	-	-	-	-	-	-	-
45	Township Aid - Formula Modifications	Aids Pay 2026	-	-	-	-	-	-	-
46	<b>Subtotal: Change Items</b>		106	-	-	-	(4,850)	(4,850)	(9,700)

**Property Tax, Aids, and Credits**

**MN House Fiscal Analysis**

Updated 2/23/2026 3:15 PM

First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - General Fund Fiscal Impact

All Dollars in Thousands									
Note: Positive numbers represent expenditures, negative numbers represent cost savings.									
Row		Effective Date	Chapter 13				Chapter 13		
			FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
47	<b>Other Aids and Credits</b>								
48	<i>Change Items</i>								
49	Extension - Grant to City of Minneapolis & PFA	7/1/2025	(10,000)	-	-	-	-	-	-
50	Extension - Grant to City of Minneapolis & PFA	7/1/2025	10,000	-	-	-	-	-	-
51	<b>Subtotal: Change Items</b>		-	-	-	-	-	-	-
52	<b>Other</b>								
53	<i>Change Items</i>								
54	TR-IN: Special Revenue Cannabis Aid Carryforward	DFE	-	(5,042)	-	(5,042)	-	-	-
55	Interest Rate Modifications - Homestead Confessions of Judgement*	1/1/2026	-	-	-	-	-	-	-
56	<b>Subtotal: Change Items</b>		-	(5,042)	-	(5,042)	-	-	-
57	<b>TOTAL: Property Tax, Aids, and Credits</b>		<b>2,736,011</b>	<b>2,324,078</b>	<b>2,424,331</b>	<b>4,748,409</b>	<b>2,445,243</b>	<b>2,482,477</b>	<b>4,927,720</b>

*FY is Fiscal Year*  
*Negl. is negligible fiscal impact (under \$5,000)*  
*AY is Assessment Year*  
*CY is Calendar Year*  
*Pay is Property Taxes Payable Year*  
*Aids Pay is Aids Payable Year*  
*TR-IN is Transfer In*  
*DFE is Day Following Enactment*  
*\*These modifications reduce the total amount of interest distributed to counties, cities, towns and school districts, which results in an unknown increase in state-paid general education aid.*

End of General Fund Property Tax, Aids, and Credits Tracking Sheet

**Property Tax, Aids, and Credits**

**MN House Fiscal Analysis**

Updated 2/23/2026 3:15 PM

First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill  
February 2025 Forecast - Non-General Fund Fiscal Impact

All Dollars in Thousands									
Note: Positive numbers represent <u>cost savings</u> , negative numbers represent <u>expenditures</u> .									
Row		Effective Date	Chapter 13				Chapter 13		
			FY 2025	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
1	<b>Summary</b>								
2	Total - Current Law - Non-General Fund		(48,907)	(123,464)	(143,000)	(266,464)	(150,000)	(159,300)	(309,301)
3	Total - Net Changes - Non-General Fund		-	(5,432)	11,585	6,153	13,163	17,258	30,420
4	<b>Total - Non-General Funds</b>		<b>(48,907)</b>	<b>(128,896)</b>	<b>(131,415)</b>	<b>(260,311)</b>	<b>(136,838)</b>	<b>(142,043)</b>	<b>(278,881)</b>
5	<b>Percent Change from Prior Year or Biennium</b>			<b>163.55%</b>	<b>2.01%</b>	<b>428.75%</b>	<b>-4.31%</b>	<b>-5.30%</b>	<b>2.60%</b>
6	<b>Special Revenue Fund</b>								
7	<u>Local Government Cannabis Aid Account</u>								
8	<i>Change Items</i>								
9	Repeal Local Government Cannabis Aid	Aids Pay 2026	-	-	12,500	12,500	13,800	18,000	31,800
10	TR-OUT - Remaining Balance to General Fund	DFE	-	(5,042)	-	(5,042)	-	-	-
11	<b>Subtotal: Change Items</b>		<b>-</b>	<b>(5,042)</b>	<b>12,500</b>	<b>7,458</b>	<b>13,800</b>	<b>18,000</b>	<b>31,800</b>
12	<b>TOTAL: Non-General Funds</b>		<b>(48,907)</b>	<b>(128,896)</b>	<b>(131,415)</b>	<b>(260,311)</b>	<b>(136,838)</b>	<b>(142,043)</b>	<b>(278,881)</b>

*FY is Fiscal Year  
Aids Pay is Aids Payable Year  
TR-OUT is Transfer Out  
DFE is Day Following Enactment*

*End of Non-General Fund Property Tax, Aids, and Credits Tracking Sheet*

**Other Provisions - No State Cost**

**MN House Fiscal Analysis**

**First Special Session, Chapter 13 (HF 9), Omnibus Tax Bill**

**February 2025 Forecast**

Chapter 13		
Line	Effective Date	Provision
1	DFE	Local Sales Tax - Extension - City of Hermantown
2	DFE	TIF: Extends temporary TIF authority
3	Local Approval	TIF: City of Ramsey
4	Local Approval	TIF: City of Maplewood
5	Local Approval	TIF: City of Maple Grove
6	Local Approval	TIF: City of St. Paul - Ford Site Redevelopment
7	Local Approval	TIF: City of Brooklyn Center
8	Local Approval	TIF: City of Brooklyn Park
9	Local Approval	TIF: City of Eden Prairie
10	Local Approval	TIF: City of Edina
11	Local Approval	TIF: City of Marshall
12	Local Approval	TIF: City of Minnetonka
13	Local Approval	TIF: City of Moorhead
14	Local Approval	TIF: City of Oakdale
15	Local Approval	TIF: City of Plymouth
16	Local Approval	TIF: City of St. Cloud
17	Local Approval	TIF: City of Bloomington
18	DFE	Tax Expenditure Review Commission (TERC) Modifications
19	Various	DOR Policy and Technical Bill
20	7/1/2025	Public Finance
21	7/1/2025	Maximum Debt Amount Increased, State Agricultural Society
22	DFE	Third Class Cities Tax Levy for Music Annual Expenditure Increase
23	Pay 26	Property Tax Notices and Statements - Fiscal Disparities Removal
<p><i>DFE is Day Following Enactment</i>  <i>TIF is Tax Increment Financing</i>  <i>DOR is Department of Revenue</i>  <i>Pay is Property Taxes Payable Year</i></p>		

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