

2014 Legislative Session - HF 3167_1E As Proposed to be Amended by Author's A4
Omnibus Tax bill
March 31, 2014

2:00 PM

	Description	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
1							
2	General Fund Tax Revenue Changes	(44,504)	(13,821)	(58,325)	(14,140)	(15,560)	(29,700)
3	General Fund Property Tax Credits, Aids & Other Expenditures	0	45,000	45,000	31,868	46,400	78,268
4							
5	-----						
6							
7	TOTAL General Fund Changes	44,504	58,821	103,325	46,008	61,960	107,968
8							
9	Taxes Target			550,000			
10	2014 Session, Chapter 150			446,675			
11	Remaining Target			103,325			
12							
13	Variance from Remaining Target (under)/over			0			

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Omnibus Tax bill - Revenue Changes
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Note: Positive numbers reflect a revenue gain; negative numbers reflect a revenue decrease. "Negli" means negligible impact, meaning less than \$5,000.

HF	Author	Description	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17	
Individual Income and Estate Tax									
1	1957	Erhardt	Extend Exclusion of Discharge of Indebtedness on Principal Residence. Effective TY 2014 only	0	(7,200)	(7,200)	0	0	0
2	1948	Murphy, M.	Extend the Military Pay Subtraction to Active Guard income. Effective TY 2014	0	(3,000)	(3,000)	(2,100)	(2,200)	(4,300)
3	1963	Anderson, S.	Extend the R&D Credit to Sole Proprietors. Effective TY 2014	0	(1,400)	(1,400)	(1,400)	(1,500)	(2,900)
4	A11	Davids	Federal Update: Accelerated Charitable Contribution Deductions for the Philippines (Retroactively Effective to Tax Year 2013)	(Negligible)	(Negligible)	(Negligible)	0	0	0
5		subtotal	0	(11,600)	(11,600)	(3,500)	(3,700)	(7,200)	
<hr/>									
Sales & Use Tax									
8	2195, 2457, 2247	Freiberg, Poppe, Clark	Broaden Local Government Exemption to Joint powers, HRAs, Port Authorities, EDAS. Effective FY 2016	0	0	0	(7,700)	(8,500)	(16,200)
9	2195	Freiberg	Broaden Local Government Exemption - Provide Explicit List of Local Government Activities. Effective FY 2015	0	(800)	(800)	(900)	(900)	(1,800)
10	1885	Davnie	Modify Threshold for June Acceleration from \$120,000 to \$250,000. Effective May 30, 2014	(16,300)	(400)	(16,700)	(670)	(830)	(1,500)
11		Lenczewski	Reduce Accelerated June Payment from 90% to 81.4%. Effective May 30, 2014	(22,900)	(560)	(23,460)	(900)	(1,120)	(2,020)
12	802	Lesch	Exempt the Sale of Coin-Operated Amusement Machines . Effective FY 2015	0	(210)	(210)	(250)	(270)	(520)
13	3122, 3233	Gov, Wills	Modification to Annual & Inflation Adjusted Exemption Threshold for Fundrasing Sales by Non Profits. Effective FY 2015	0	(170)	(170)	(170)	(170)	(340)
14	2709	Swedzinski	Exempt Construction Materials Provided by Private Donation for Library Addition. Effective Date Window of April 1, 2014 to July 1, 2015	(24)	(48)	(72)	0	0	0
15	3156 DE1	Petersburg	Temporary Amnesty - Agricultural Centers. Effective: Day Following Enactment	Unknown	0	0	0	0	0
16	2323	Gunther	Temporary Amnesty- Animal Shelters. Effective: Day Following Enactment	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
17	3194	Davids	Exemption Modified for Qualified Data Center. Retroactively Effective to FY 2013	0	0	0	0	0	0

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HF	Author	Description	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
18	2673	Selcer	Exemption Modified for Charges for Digital Seminars. Effective FY 2015	0	0	0	0	0
19	2951	Savick	Exemption Modified for Greater MN Business Expansion. Effective Day Following Enactment	0	0	0	0	0
20	3272	Lenczewski	Baxter Pharmaceuticals Effective Date Correction. Effective Day Following Enactment	0	0	0	0	0
21		subtotal	(39,224)	(2,188)	(41,412)	(10,590)	(11,790)	(22,380)
22	<hr/>							
23		Other						
24	1885	Davnie	Modify Threshold for June Acceleration from \$120,000 to \$250,000 for Tobacco, Cigarette & Alcohol Taxes. Effective May 30, 2014	(120)	(Negligible)	(120)	(Negligible)	(Negligible)
25		Lenczewski	Reduce Accelerated June Payment from 90% to 81.4% for Tobacco, Cigarette & Alcohol Taxes. Effective May 30, 2014	(5,160)	(33)	(5,193)	(50)	(70)
26	1826	Davnie	Microdistillery Tax Credit. Effective FY 2015	0	(Negligible)	(Negligible)	(Negligible)	(Negligible)
27	2657	Davnie	License Revocation Modifications. Effective FY 2014	0	0	0	0	0
28	2424	Beard	Aircraft Registration Tax - Rate Table Changes. Retroactively effective to FY 2013	0	0	0	0	0
29		subtotal	(5,280)	(33)	(5,313)	(50)	(70)	(120)
30	<hr/>							
31		TOTAL General Fund Changes	(44,504)	(13,821)	(58,325)	(14,140)	(15,560)	(29,700)
32		Target - State Taxes			(58,325)			
		Variance from Target (under)/over			0			

2014 Legislative Session - HF 3167_1E As Proposed to be Amended by Author's A4
Omnibus Tax Bill - Tax Aids & Credits
March 31, 2014

HF	Description	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17	
Note: Positive numbers are increases to program expenditures; negative numbers are decreases to program spending (cost savings). "Negli" means negligible impact, meaning less than \$5,000.								
Property Tax Refund changes								
1	HF 3142 Faust	Property Tax Relief (one-time,						
2	HF 2929 Hansen	incrs 3% Hmwnr PTR, incrs 6% Renter PTR)						
3		0	12,100	12,100	100	0	100	
4		0	12,500	12,500	100	0	100	
5		0	40	40	0	0	100	
6		0	24,640	24,640	200	0	200	
7	Tax Aids & Credit changes							
8	LGA							
9	HF 1608 Lien	0	0	0	13,100	28,100	41,200	
10	HF 2689 Simonson	a) Net Chg from current law from 1.5% to 2.87% (inflation @ \$11 M + population @ \$3M)						
11		0	0	0	(340)	(740)	(1,080)	
12		0	0	0	(250)	(530)	(780)	
13	HF 2465 Lien	0	0	0	0	0	0	
14		0	20	20	28	0	28	
15		0	20	20	12,538	26,830	39,368	
16	HF 2697 McNamar	CPA 2014 Supplemental Aid						
17		0	740	740	0	0	0	
18		hold harmless from 2013 chg						
19	HF 3099 Falk	0	0	0	0	160	160	
20	HF 3122 GOV	0	0	0	0	30	30	
21		0	0	0	0	190	190	
22		Interactions						
23	HF 2975 Lien	0	1,500	1,500	3,000	3,000	6,000	
24		Border City Enterprise Zones - Allocation (5 years)						
25		0	(negli)	(negli)	(negli)	(negli)	(negli)	
26		0	1,500	1,500	3,000	3,000	6,000	
27		and business tax credit modification						
28	HF 3037 Lien	0	0	0	1,200	1,200	2,400	
29		0	0	0	(40)	(40)	(80)	
30		0	0	0	1,160	1,160	2,320	
31	HF 3086 Marquart	Disparity Reduction Credit from 1.9% to 1.7%						
32		Interactions						
33		0	0	0	1,200	1,200	2,400	
34		0	0	0	(40)	(40)	(80)	
35		0	0	0	1,160	1,160	2,320	
36		Total - Disparity Reduction Credit change						
37		0	0	0	1,160	1,160	2,320	
38		Property Tax / Other changes						
39	HF 1884 Davnie	0	0	0	0	(20)	(20)	
40		Property Tax Clean-up modified - selected repeals effective CY 2016						
41	HF 2261 Persell	0	0	0	(120)	(190)	(310)	
42		Disabled Veteran homestead value exclusion extended from 5 to 8 years						
43	HF 1895 Sundin	0	0	0	negli	negli	negli	
44		Carlton County Soil and Water Conservation - special levy authority						
45	HF2911 Davnie	0	0	0	negli	negli	negli	
46		Solar energy systems exempted from property tax						
47		Appropriations						
48	HF1985 Savick	0	0	0	790	830	1,620	
49	A-13 Davnie	Volunteer Retention Stipend Aid Pilot - selected counties						
50		0	45,000	45,000	31,868	46,400	78,268	
51		TOTAL General Fund Changes						
52		Target - Property Tax Relief		45,000				
		Variance from Target (under)/over		0				

**2014 Legislative Session - HF 3167_1E As Proposed to be Amended by Author's A4
 Omnibus Tax bill - Various Tax Changes with No State GF Impact
 March 31, 2014**

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Items with No State Impact								
53	Property Tax Changes (No State Impact)							
54	HF 2784	Runbeck	Anoka County tax levy for public safety improvements and equipment	0	0	0	0	0
55	HF 2488	Loeffler	Proposed levies certification deadline extended for some local jurisdictions	0	0	0	0	0
56	HF 2242	Loeffler	State General Levy - exempt first tier of commercial-industrial property value	0	0	0	0	0
57	HF 3099	Falk	Real property definition- biofuels bins and tanks used in production	0	0	0	0	0
58	HF 2517	Simon	Interest rate payments on delinquent taxes modified	0	0	0	0	0
59	HF 2657	Davnie	Professional and occupational license revocation procedures modified for nonpayment of taxes	0	0	0	0	0
60	Other (No State Impact)							
62	HF 2277 HF 2278	GOV	DOR policy and technical provisions modified (no conservation easement changes)	0	0	0	0	0
63	HF 2107	Lenczewski	Unsession Bill					
64	HF 2578	Lenczewski	DOR Unsession Bill	0	0	0	0	0
65	Aircraft Registration Tax Rate Table Changes -							
	HF 2424	Beard	Changes the format of the brackets so there are no gaps.	0	0	0	0	0
66	HF 2427	Atkins	Firefighter retirement - independent nonprofit firefighting corporations state aid eligibility clarified	0	0	0	0	0
67	HF 2420	Metsa	Notify cities & counties of pending pollution control exemption and other applications -Com of Rev	0	0	0	0	0
68	Tax Increment Financing (No State Impact)							
69	HF 2580 HF 2886	Hertaus Atkins	General tax increment financing changes - extend special 2010 Jobs Bill 5-year rule, economic development district fiscal disparities option	0	0	0	0	0
70	HF 2013	Isaacson	Shoreview tax increment for business retention pilot project	0	0	0	0	0
72	HF 1905	Masin	City of Eagan Cedar Grove tax increment - use of current tax rate to compute increment	0	0	0	0	0
73	HF 3249	Lenczewski	City of Bloomington tax increment - Cedar Avenue Bridge balances for accessing trails	0	0	0	0	0
73	HF 2727	Erhardt	Edina tax increment collection time and spending authority extended	0	0	0	0	0
74	A-20	Lillie	North St. Paul tax increment - parcels deemed occupied	0	0	0	0	0

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Items with No State Impact							
76		Local Taxes (No State Impact)					
77	HF 2321 Savick	Albert Lea - Local sales and use tax extended from 10 to 15 years. Local approval required.	0	0	0	0	0
78	HF 2303 Simonson A-5 Simonson	Duluth - Disposition of local food and beverage taxes and lodging taxes modified to support tourism, recreation in the city west of 34th Ave W	0	0	0	0	0
79	HF 2669 Ward	Baxter Brainerd local sales and use taxes extended. Local approval required	0	0	0	0	0
81		Public Finance (No State Impact)					
82	HF 1983 Hansen	Dakota County Development Agency low-income housing tax credit allocation threshold criteria modified.	0	0	0	0	0
83	HF 2783 Isaacson	Ramsey County HRA authorized to establish housing improvement areas	0	0	0	0	0

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Omnibus Tax bill - Non General Fund - All Items

3/31/2014

HF	Author	Description	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
<p>Note: Positive numbers reflect revenue gains, negative numbers reflect revenue reductions.</p>								
1	NON-General Fund							
2	Minerals Taxes							
3								
4	HF 2426	Dill	City of Cook spec taconite production tax distribution 2 cents/ton	0	0	0	0	0
5	HF 3116	Anzelc	Taconite Production Tax - modify prior distribution City of Aitkin	0	0	0	0	0
6	HF 2483	Schomacker	Aggregate production tax rates imposed by counties made permanent	0	0	0	0	0
7		subtotal		0	0	0	0	0
8	Highway User Tax Distribution Fund							
9	HF 2195		Broaden Local Government Exemption to purchases of road maintenance vehicles	0	0	0	(1,300)	(1,300)
	HF 1892	Mc Namar		0	0	0	(1,300)	(1,300)
	Hf 2607	Swedzinski Freiberg		0	0	0	(1,300)	(1,300)
10	1302	Carlson	Vehicle Title- Transfers Upon Death. Effective FY 2014	0	0	0	0	0
11		subtotal		0	0	0	(1,300)	(1,300)
12								
13	Transit Assistance Funds							
14	HF 2195		Broaden Local Government Exemption to purchases of road maintenance vehicles	0	0	0	(800)	(900)
	HF 1892	Mc Namar		0	0	0	(800)	(900)
	Hf 2607	Swedzinski Freiberg		0	0	0	(800)	(900)
15	1302	Carlson	Vehicle Title- Transfers Upon Death. Effective FY 2014	0	0	0	0	0
16		subtotal		0	0	0	(800)	(900)
17								
18	State Airports Fund							
19	2424	Beard	Aircraft Registration Tax - Rate Table Changes. Effective to FY 2014.	0	0	0	0	0
20		subtotal		0	0	0	0	0
21								
22	Natural Resources and Arts Funds							
23								
24	2195, 2457, 2247	Freiberg, Poppe, Clark	Broaden Local Government Exemption to Joint powers, HRAs, Port Authorities, EDAS. Effective FY 2016	0	0	0	(400)	(500)
25	2195	Freiberg	Broaden Local Government Exemption - Provide Explicit List of Local Government Activities. Effective FY 2015	0	(40)	(40)	(50)	(50)
26	1885	Davnie	Modify Threshold for June Acceleration from \$120,000 to \$250,000. Effective May 30, 2014	(940)	(20)	(960)	(40)	(50)

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<p>Note: Positive numbers reflect revenue gains, negative numbers reflect revenue reductions.</p>								
27	Lenczewski	Reduce Accelerated June Payment from 90% to 81.4%. Effective May 30, 2014	(1,290)	(30)	(1,320)	(60)	(80)	(140)
28	802 Lesch	Exempt the Sale of Coin-Operated Amusement Machines to be Defined as Sale For Re-sale. Effective FY 2015	0	(10)	(10)	(10)	(10)	(20)
29	3122, 3233 Gov, Wills	Modification to Annual Exemption Threshold for Fundraising Sales by Non Profits. Effective FY 2015	0	(10)	(10)	(15)	(15)	(30)
30	2709 Swedzinski	Exempt Construction Materials Provided by Private Donation for Library Addition. Effective Date Window of April 1, 2014 to July 1, 2015	(1)	(3)	(4)	0	0	0
31	3156 DE1 Petersburg	Amnesty - Agricultural Centers	Unknown	0	0	0	0	0
32	2323 Gunther	Amnesty- Animal Shelters. Effective: Day Following Enactment	Unknown	Unknown	0	Unknown	Unknown	0
33	3194 Davids	Exemption Modified for Qualified Data Center. Retroactively Effective to FY 2013	0	0	0	0	0	0
34	2673 Selcer	Exemption Modified for Charges for Digital Seminars. Effective FY 2015	0	0	0	0	0	0
35	2951 Selcer	Exemption Modified for Greater MN Business Expansion. Effective Day Following Enactment	0	0	0	0	0	0
36	1302 Carlson	Vehicle Title- Transfers Upon Death. Effective August 1, 2014	0	0	0	0	0	0
37	3272 Lenczewski	Baxter Pharmaceuticals Effective Date Correction. Effective Day Following Enactment	0	0	0	0	0	0
38		Subtotal	(2,231)	(113)	(2,344)	(575)	(705)	(1,280)
39								
40		Total - Non General Fund Changes	(2,231)	(113)	(2,344)	(2,675)	(2,905)	(5,580)