

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
CHANGE SUMMARY - ALL FUNDS**

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

Updated
6/27/2021
11:15 AM

LINE	ITEM	HF 9	
		FY 2022-23	FY 2024-25
	GENERAL FUND - FEBRUARY 2021 FORECAST:		
1	TAX POLICY (NON DEDICATED TAX REVENUE) ¹	49,110,146	52,555,077
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) ¹	4,164,181	4,306,710
	GENERAL FUND PROPOSED CHANGES:		
3	TAX POLICY	(745,600)	(150,450)
4	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	14,837	53,067
5	SUBTOTAL: GENERAL FUND CHANGE	(760,437)	(203,517)
	GENERAL FUND PROPOSED LEADERSHIP CHANGES:		
7	PROPOSED EXPENDITURE CHANGES	59,555	1,500
8			
9	SUBTOTAL: GENERAL FUND CHANGES FROM LEADERSHIP	59,555	1,500
11	TOTAL: NET GENERAL FUND CHANGES	819,992	205,017
	NON-GENERAL FUND PROPOSED CHANGES:		
12	LEGACY FUNDS	(1,255)	(690)
13	SPECIAL REVENUE FUND	-	-
14	ENVIRONMENTAL FUND	Unknown	Unknown
15	TACONITE ENVIRONMENTAL PROTECTION FUND	990	2,270
18	DJJ ECONOMIC PROTECTION FUND	530	1,210
19	OTHER TACONITE FUNDS	1,390	2,730
21			
22	SUBTOTAL: NON-GENERAL FUND CHANGE	1,655	5,520

¹General Fund state tax revenues and expenditures are based on the February 2021 Forecast

All change provisions are based on revenue estimates and fiscal notes from the MN Department of Revenue & the Legislative Budget Office

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

		HF 9						
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25	
I. FEDERAL CONFORMITY								
1 PAYCHECK PROTECTION PROGRAM LOAN (CARES, CAA AND OTHER ACTS)								
2 INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS								
3	PPP Loan Exclusion, 100% Exclusion from Gross Income	TY 20-21	(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
4	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PASS-THROUGHS		(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
5 CORPORATE FRANCHISE TAX								
6	PPP, 100% Loan Exclusion from Gross Income	TY 20-21	(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
7	SUBTOTAL: CORPORATE FRANCHISE TAX		(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
9 SUMMARY BY TAX TYPE								
10	Individual Income Tax		(191,500)	(18,200)	(209,700)	(14,400)	(9,900)	(24,300)
11	Corporate Franchise Tax		(183,500)	(15,900)	(199,400)	(12,200)	(9,200)	(21,400)
12	TOTAL - PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS		(375,000)	(34,100)	(409,100)	(26,600)	(19,100)	(45,700)
13 FURTHER CONSOLIDATED APPROPRIATIONS ACT (FCC), PUBLIC LAW, 116-94								
14 INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS								
15	Exclusion of Discharge of Indebtedness on Qualified Principal Residence	TY18-20	(6,700)	-	(6,700)	-	-	-
16	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical Responders	TY 20 only	(300)	-	(300)	-	-	-
17	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS		(7,000)		(7,000)			-
18 INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS - DISASTER RELATED								
19	Special disaster-related rules for use of retirement funds	1/1/18 to 2/18/20	(80)	90	10	-	-	-
20	Special disaster-related rules for qualified disaster-related personal casualty losses	1/1/18 to 2/18/20	(600)	-	(600)	-	-	-
21	Temporary increase in limitation on qualified contributions	1/1/18 to 2/18/20	(800)	300	(500)	200	-	200
22	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) DISASTER PROVISIONS		(1,480)	390	(1,090)	200	-	200
23 INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS								
24	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(260)	(10)	(270)	(10)	(10)	(20)
25	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(2,200)	500	(1,700)	400	300	700
26	Energy-Efficient Commercial Building Deduction	TY18-20	(690)	10	(680)	10	10	20
27	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(50)	10	(40)	10		10
28	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PROVISIONS		(3,200)	510	(2,690)	410	300	710
29 CORPORATE FRANCHISE TAX								
30	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(200)	(10)	(210)	(10)	(10)	(20)
31	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(1,800)	400	(1,400)	300	300	600
32	Special Depreciation Allowances for Second Generation Biofuel Plant Property	TY18-20	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

		HF 9						
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25	
33	Energy-Efficient Commercial Building Deduction	TY18-20	(1,090)	60	(1,030)	40	30	70
34	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(80)	20	(60)	10	-	10
35	Special Rule for Sales or Dispositions of Transmission Lines for Qualified Electric Utilities	TY18-20	(1,250)	250	(1,000)	250	250	500
36	SUBTOTAL: CORPORATE FRANCHISE TAX		(4,420)	720	(3,700)	590	570	1,160
38	SUMMARY BY TAX TYPE							
39	Individual Income Tax		(11,680)	900	(10,780)	610	300	910
40	Corporate Franchise Tax		(4,420)	720	(3,700)	590	570	1,160
41	TOTAL -FCAA		(16,100)	1,620	(14,480)	1,200	870	2,070
43	CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CAES ACT), PUBLIC LAW, 116-136							
44	INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS							
45	Special Rules for use of retirement funds	TY 20 only	(1,600)	1,700	100	-	-	-
46	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(1,600)	1,700	100	-	-	-
48	SUMMARY BY TAX TYPE							
49	Individual Income Tax		(1,600)	1,700	100	-	-	-
50	TOTAL - CARES ACT		(1,600)	1,700	100	-	-	-
51	CONSOLIDATED APPROPRIATIONS ACT (CAA), 2021, PUBLIC LAW 116-260							
52	INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS							
53	Exclusion of Certain Financial Aid Grants made Under CARES Act	TY 20	(600)	-	(600)	-	-	-
54	Modification of Educator Expense Deduction to Include PPE expenses	Begins 3/12/20	(25)	(15)	(40)	(15)	(15)	(30)
55	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(625)	(15)	(640)	(15)	(15)	(30)
57	INDIVIDUAL INCOME TAX NON BUSINESS PROVISIONS -PASSTHROUGHS							
58	Exclusion of EIDL Loan Advances and Repayments from gross income	TY 20 only	(3,500)	(400)	(3,900)	(200)	(200)	(400)
59	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	(1,500)	(100)	(1,600)	(100)	(100)	(200)
60	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS BUSINESS RELATED PROVISIONS		(5,000)	(500)	(5,500)	(300)	(300)	(600)
61	CORPORATE FRANCHISE TAX							
62	Exclusion of EIDL Loan Advances and Repayments	TY 20 only	(3,400)	(300)	(3,700)	(200)	(200)	(400)
63	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	(1,500)	(100)	(1,600)	(100)	(100)	(200)
64	SUBTOTAL: CORPORATE FRANCHISE TAX		(4,900)	(400)	(5,300)	(300)	(300)	(600)
66	SUMMARY BY TAX TYPE							
67	Individual Income Tax		(5,625)	(515)	(6,140)	(315)	(315)	(630)
68	Corporate Franchise Tax		(4,900)	(400)	(5,300)	(300)	(300)	(600)
69	TOTAL - CAA Act		(10,525)	(915)	(11,440)	(615)	(615)	(1,230)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
70 SUMMARY BY TAX TYPE - ALL FEDERAL ACTS							
71 Individual Income Tax (before tax rate change interactions)		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
72 Corporate Franchise Tax (before tax rate change interactions)		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
73 TOTAL Individual Income Tax		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
74 TOTAL Corporate Franchise Tax		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
75 TOTAL FEDERAL CONFORMITY		(403,225)	(31,695)	(434,920)	(26,015)	(18,845)	(44,860)
76 II. ADDITIONAL TAX POLICY CHANGES							
77 INDIVIDUAL INCOME TAX							
78 Exclusion: Federal Conformity to Unemployment Insurance Benefit Exclusion, Up to \$10,200	TY 20	(234,800)		(234,800)	-	-	-
79 Subtraction: Volunteer Drivers	TY 21	(30)	(30)	(60)	(30)	(30)	(60)
80 Expensing: Section 179 Expensing Modified, Full Conformity for Carryover Properties	TY 20	(3,800)	1,000	(2,800)	1,000	1,000	2,000
81 Credit: Working Family Credit, Lower Minimum Age for Taxpayers	TY 21	(4,300)	(4,400)	(8,700)	(4,500)	(4,500)	(9,000)
82 Credit: Small Business Investor (Angel) Extended, Tax Year 2022 allocation only	Day Following Enactment		(5,000)	(5,000)	-	-	-
83 Credit: Film Production Non Refundable Tax Credit, Capped Allocation	TY 21-24	(4,950)	(4,950)	(9,900)	(4,950)	(4,950)	(9,900)
84 Credit: Student Loan, Marriage Penalty Change	TY 21	(500)	(500)	(1,000)	(500)	(500)	(1,000)
85 Credit: Housing Tax Credit (85%)	TY 23-28				(9,900)	(9,900)	(19,800)
86 Partnership Audits: Multistate Tax Commission (MTC) Model	Retro TY 18	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
87 Pass-through Entity (PTE) File/Pay Election with Refundable Credit	TY 21			-			-
88 Federal Conformity All Acts - Individual Income Tax Provisions		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
89 Interaction with Property Tax: Local Homelessness Prevention Aid		-	-	-	210	210	420
90 Interaction with Property Tax: State General Levy, Market Value Exclusion Modified		-	-	-	600	600	1,200
91 Interaction with Property Tax: PILT for Granelda Unit Lands	Pay 22		negligible	negligible	negligible	negligible	negligible
92 SUBTOTAL - Income Tax Law Changes		(459,385)	(31,395)	(490,780)	(33,675)	(29,585)	(63,260)
93 CORPORATE FRANCHISE TAX							
94 Expensing: Section 179 Modified, Full Conformity for Carryover Properties	TY 20	(1,400)	400	(1,000)	400	400	800
95 Credit: Historic Rehabilitation Credit, One-Year Extension, No Cap	TY 22 only	(5,600)	(7,000)	(12,600)	(7,000)	(7,000)	(14,000)
96 Federal Conformity All Acts -Corporate Franchise Tax Provisions		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
97 SUBTOTAL - Corporate Tax Law Changes		(199,820)	(22,180)	(222,000)	(18,510)	(15,530)	(34,040)
98 SALES & USE TAXES							
99 Exemption : Restore K12 School Fundraising Sales Tax Exemption	DFE	(640)	(670)	(1,310)	(690)	(720)	(1,410)
100 Exemption: Establish Collegiate Preferred Seating Exemption	7/1/2021	(880)	(890)	(1,770)	(900)	(910)	(1,810)
101 Construction Exemption by Refund: Public Safety Facilities	7/1/2021	(1,980)	(4,140)	(6,120)	(4,290)	(4,440)	(8,730)
102 Construction Exemption: City of Virginia, Regional Public Safety Ctr		-	[(230)]	[(230)]	[(230)]	-	[(230)]
103 Construction Exemption: City of St. Peter - Fire Station		[(180)]	[(180)]	[(360)]	-	-	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
104	Construction Exemption: City of Bloomington - Fire Station	[(80)]	[(80)]	[(160)]	[(80)]	-	[(80)]
105	Construction Exemption: Extension, City of Melrose	Various	- (60)	(60)			-
106	Various Exemptions: Properties Destroyed by Fire, City of Alexandria	Day Following Enactment	(170)	(120)	(290)		-
107	Accelerated June Payment: Exempt Certain Construction Material Vendors	June 2022 Payments	(12,100)	(500)	(12,600)	(500) (500)	(1,000)
108	SUBTOTAL - Sales & Use Tax Law Changes		(15,770)	(6,380)	(22,150)	(6,380) (6,570)	(12,950)
ESTATE TAX							
111	Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	- (Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
113	SUBTOTAL - Estate Tax Law Changes		- (Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)							
115	Increase MV Exclusion to \$150,000; Reduce levy to prevent shifting	Pay 2023		(10,650)	(10,650)	(20,100) (20,100)	(40,200)
116	SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	(20)	-	(20)	- -	-
117	SUBTOTAL- State General Levy Changes		(20)	(10,650)	(10,670)	(20,100) (20,100)	(40,200)
CIGARETTE & OTHER TOBACCO PRODUCTS TAXES							
119	Tobacco & Vapor Taxes, Require Out-of-State Retailers to Collect/Remit Consumer Use Tax	1/1/2022			-		-
120	SUBTOTAL- Cigarette & Tobacco Tax Law Changes		-	-	-	-	-
OTHER							
122	Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown
123	Budget Reserve Priority Added, June Acceleration Payment Repeal (a)(b)(c)	7/1/2021			-		-
124	SUBTOTAL - Other		Unknown	Unknown	Unknown	Unknown	Unknown
125	TOTAL TAX POLICY(NON-DEDICATED REVENUE) CHANGES		(674,995)	(70,605)	(745,600)	(78,665) (71,785)	(150,450)

126 (a) Based on the February 2021 Forecast, the estimated revenue reduction in the House proposal with a full repeal of the June accelerated requirement for sales tax and other taxes is \$329.4 million to the general fund.

127 Related penalties would also reduce general fund revenue by about \$65,000. The repeal would also affect legacy fund and reduce revenue by about \$18.8 million in the FY 22-23 biennium.

128 (b) The Senate modifications to 16A.152, if triggered, would add \$491 million to the budget reserve before repealing the June accelerated payment requirement. Based on the February 2021 Forecast, the estimated revenue reduction in the Senate Proposal with a full repeal of the June accelerated requirement is \$263.4million to the general fund and \$15.2 million to the legacy funds for sales and use tax in the FY 22-23 biennium.

130 (c) Working group agreement for the full repeal of the June acceleration requirement and related penalties for sales and use taxes only to be added to the budget priorities in MN Statute 16A.152 priorities.

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)
 (All dollars in thousands)

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
PROPERTY TAX REFUNDS							
1 Homestead Credit State Refund PTR - Exclude Veterans Benefits Hshld Income	Pay 2022	0	3,500	3,500	3,570	3,650	7,220
2 Exempt tribal owned property, 36 parcels, Cass County - PTR interaction	Assmt 2021	0	10	10	10	10	20
3 Homestead-related deadlines modified to Dec 31 - PTR interaction	Assmt 2021	0	70	70	Negligible	Negligible	negligible
4 Homestead-related deadlines to Dec 31 - Veteran MVE - PTR interaction	Assmt 2021	0	(30)	(30)	(Negligible)	(Negligible)	(negligible)
5 Subtotal Hmstd-related deadlines to Dec 31 - PTR interaction		0	40	40	Negligible	Negligible	negligible
6 Modify 4d housing - \$100K tier limit assmt 2022, indexing begin assmt 2024 - PTR intrn	Assmt 2022	0	0	0	530	630	1,160
7 Local Homeless Prevention Aid to Counties - PTR interaction	Pay 23-28	0	0	0	(510)	(510)	(1,020)
8 Relative Ag homestead determination expanded - PTR interaction	Pay 2022	0	unknown	unknown	unknown	unknown	unknown
9 SFIA 10-acre rule adjustment - PTR interacton	Assmt 2022	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
10 PILT for Granelda Unit Lands- PTR interacton	Pay 2022		(Negligible)	(negligible)	(Negligible)	(Negligible)	(negligible)
12 Renter Property Tax Refund - Exclude Veterans Benefits Hshld Income	Rent Pd 2021	0	1,200	1,200	1,230	1,250	2,480
13 SFIA - 10-acre rule adjustment	Assmt 2022	unknown	unknown	unknown	unknown	unknown	unknown
14 SUBTOTAL - TAX REFUNDS		-	4,750	4,750	4,830	5,030	9,860
LOCAL AIDS							
17 Public Defender Cost (MMB)	Pay 22	0	(500)	(500)	(500)	(500)	(1,000)
18 Public Defender Cost to Public Defense Board	Pay 22	0	500	500	500	500	1,000
19 Local Homeless Prevention Aid to Counties	Pay 23-28	0	0	0	20,000	20,000	40,000
20 One-time Supplement Local Government Aid -Holdharmless Pay 2022 only	Pay 2022 Only	0	5,053	5,053	0	0	0
21 City of Floodwood, \$250,000 by 7.15.2021 (one-time)	FY 2022	250	0	250	0	0	0
22 Payment in Lieu of Taxes (PILT) Granelda Unit Lands	Pay 2022	0	8	8	8	8	16
23 City of Melrose, aid for fire remediation	Pay 2022	644	0	644	0	0	0
24 City of Alexandria, aid for fire remediation	Pay 2022	120	0	120	0	0	0
26 SUBTOTAL - LOCAL AIDS		1,014	5,061	6,075	20,008	20,008	40,016
PROPERTY TAX CREDITS							
29 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 2022	0	unknown	unknown	unknown	unknown	unknown
31 SUBTOTAL - PROPERTY TAX CREDITS		-	unknown	unknown	unknown	unknown	unknown

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)
 (All dollars in thousands)

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
TACONITE TAX RELIEF AREA AIDS & CREDITS							
33							
34	State Taconite Aid - Iron Ore Bearing Material Update						
	Pay 2024	0	0	0	110	220	330
36	SUBTOTAL - TACONITE AREA AIDS & CREDITS	0	0	0	110	220	330
OTHER AIDS AND ONE-TIME APPROPRIATIONS							
39	Tax Expenditure Review Commission						
40	Legislature						
	DFE	36	628	664	607	658	1,265
41	Department of Revenue						
	DFE	0	148	148	148	148	296
42	Subtotal - Tax Expenditure Review Commission	36	776	812	755	806	1,561
44	Department of Revenue Administration of 2021 tax bill						
	FY 2022	3,000	0	3,000	1,000	0	1,000
45	MN Housing Finance Agency administration of MN Housing Tax Credit (FYs 23-28 only)						
	FY 2023	0	100	100	100	100	200
46	DEED administration Film Tax Credit (FYs 22-25 only)						
	FY 2022	50	50	100	50	50	100
48	SUBTOTAL - OTHER AIDS & ONE-TIME APPROPRIATIONS	3,086	926	4,012	1,905	956	2,861
50	Total General Fund Changes, Property Tax Aids, Credits and Refunds	4,100	10,737	14,837	26,853	26,214	53,067

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Leadership Agreement Changes to General Fund

(All dollars in thousands)

Note: Positive numbers are program expenditures, negative numbers are cost savings.

		HF 9					
Description	Effective Date	FY 22	FY 23	FY 22-23	FY 24	FY 25	FY 24-25
<u>LEADERSHIP CHANGES - GENERAL FUND EXPENDITURES</u>							
Local Aids							
1 Local Government Assistance Grants to Counties- one time ¹	DFE	\$ 29,355	\$ -	\$ 29,355	\$ -	\$ -	\$ -
Other Appropriations							
2 Rondo I-94 Freeway Cap Planning & Development	FY 22, avail til 6.30.25	\$ 6,200	\$ -	\$ 6,200	\$ -	\$ -	\$ -
3 Oriented Strand Board (OSB) plant (10 yr) ²	FY 25-34			\$ -		\$ 1,500	\$ 1,500
4 DEED - Targeted Community Capital Project Grant Program ³	1-Aug-21	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ -	\$ -
5 Subtotal Leadership Changes General Fund Expenditures		\$ 59,555	\$ -	\$ 59,555	\$ -	\$ 1,500	\$ 1,500
<u>LEADERSHIP NO COST CHANGES</u>							
6 State Minnesota - Tribal Governments Relationship (HF 903)	DFE						
7 Victoria Theater - Modification to general fund grant, allowable uses for project	DFE						

¹ To pay a portion of refunds to taxpayers per M.S. 271 or 278.12 for a final judgment resulting from a appeal filed by a utility company under M.S. 273.372. Payments, which include refunds plus interest, must be made by August 15, 2021. Refunds of state general levy amounts are not included in this appropriation. Also includes a review of the framework for utility and pipeline property valuations (Minnesota Rule 8100).

² Beyond the forecast window, up to \$3 million is appropriated in each year for FYs 2026-2034.

³ Targeted Community Capital Grants are available until the end of the four-year period per the capital grant cancellation statute (16A.642).

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Changes to Non-General Fund Tax Revenue and Expenditures (All dollars in thousands)

Note: Positive numbers show revenue gains, numbers in brackets are for reference only and are not included in the total

	EFFECTIVE DATE	HF 9					
		FY22	FY23	FY22-23	FY24	FY25	FY24-25
1 LEGACY FUNDS							
2 <i>Exemption : Restore K12 School Fundraising Sales Tax Exemption</i>	DFE	(40)	(40)	(80)	(40)	(40)	(80)
3 <i>Exemption: Establish Collegiate Preferred Seating Exemption</i>	7/1/2021	(50)	(50)	(100)	(50)	(50)	(100)
4 <i>Construction Exemption by Refund: Public Safety Facilities</i>	7/1/2021	(110)	(240)	(350)	(250)	(260)	(510)
5 <i>Construction Exemption: City of Virginia, Regional Public Safety Ctr</i>		-	[(10)]	[(10)]	-	-	-
6 <i>Construction Exemption: City of St. Peter - Fire Station</i>		[(10)]	[(10)]	[(20)]			-
7 <i>Construction Exemption: City of Bloomington - Fire Station</i>		[(negligible)]	[(negligible)]	[(negligible)]			-
8 <i>Construction Exemption: Extension, City of Melrose</i>	Various	-	(5)	(5)	-	-	-
9 <i>Various Exemptions: Properties Destroyed by Fire, City of Alexandria</i>	Day Following Enactment	(10)	(10)	(20)	-	-	-
10 <i>Accelerated June Payment Requirement: Exempt Certain Construction Vendors</i>	June 2022 payments	(700)	(negligible)	(700)	(negligible)	(negligible)	(negligible)
11 Total - Legacy Funds:		(910)	(345)	(1,255)	(340)	(350)	(690)
13 ENVIRONMENTAL FUND							
14 <i>Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion</i>	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
15 Total - Environmental Fund:		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
16 TACONITE ENVIRONMENTAL PROTECTION FUND							
17 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	250	740	990	1,080	1,190	2,270
18 Total - Taconite Environmental Protection Fund:		250	740	990	1,080	1,190	2,270
19 DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND							
20 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	130	400	530	580	630	1,210
21 Total - DJJ Economic Protection Fund:		130	400	530	580	630	1,210
22 ALL OTHER TACONITE FUNDS							
23 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	340	1,050	1,390	1,310	1,420	2,730
24 Total - All Other Taconite Funds:		340	1,050	1,390	1,310	1,420	2,730
25 TOTAL NON-GENERAL FUND CHANGES		(190)	1,845	1,655	2,630	2,890	5,520

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - HF 9 OMNIBUS TAX BILL AS AMENDED WITH THE A17 AMENDMENT

Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
GENERAL	
1 DOR Policy and Technical	Various
3 Reporting : Private Nonprofit Hospital Lease Agreements	DFE
4 Class 4d Affordable Housing Programs Report	DFE
5 Property taxpayers supplemental information from county auditor	Pay 2022
6 Public Finance bill	Various
7 Expand Emergency Medical special taxing district to include fire protection services (levy + bonding authority) + Cloquet	DFE
8 Energy improvement project special assessments	Pay 2022
9 Tax data classification and privacy provisions	DFE
10 Budget reserve amount updated	FY22
11 Itemized Deduction Clarifications for Casualty Theft and Loss	DFE
12 City of Biwabik Local Taconite fund transfer	DFE
TAX INCREMENT FINANCE	
14 TIF - Temporary use of increment authorized for certain construction projects commencing before 12.31.2025	DFE
15 TIF Pooling for Owner-Occupied Housing	DFE
16 TIF Redvlpmt dstrcts statewide certif'd post 12.31.2017, extnd 5 yr rule to 8 yrs, extnd 6 yr rule to 9 yrs	DFE
17 Burnsville Center Mall Redev TIF- Redev District authorized w/spec rules, use incrmt for hghwy / tunnel connector	Local appvl + file
18 TIF - St Louis Park Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
19 TIF Minnetonka Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
20 TIF Windom Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
21 TIF Mountain Lake - Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
22 TIF Richfield Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
23 TIF Wayzata- Expand pooling for lakefront walkway	Local appvl + file
24 TIF Bloomington American Blvd: Redev District authorized w/special rules, use increment for electrical, related utility infrastructure	Local appvl + file
25 TIF Bloomington 98th & Aldrich: Redev District authorized w/special rules	Local appvl + file
LOCAL EXCISE TAXES	
27 Sartell food & beverage modfy 1.5% for gen electn, elim 5yr expirtn	Local appvl + file
LOCAL GENERAL TAXES	
29 Establish definition for capital projects	DFE
30 Oakdale LOST - 0.5% for 25 yr, up to \$37 M for pub wks, police bldg	Local appvl + file
31 Litchfield LOST 0.5% for 20 yr, up to \$10 M for Com Rec Cntr	Local appvl + file
32 Cloquet LOST- 0.5% for 10 yr, up to \$8M for Ice Arena, Reg Park	Local appvl + file
33 St Peter LOST 0.5% for 40 yr, up to \$9.1 M for new fire station	Local appvl + file
34 Itasca County LOST 1.0% for 30 yrs, up to \$75M for Correctns/Court	Local appvl + file
35 Grand Rapids LOST 1.0% for 7 yrs, up to \$5.9M for IRA Civic Cntr	Local appvl + file
36 Edina LOST 0.5% for 19 yr, up to \$39 M for 2 parks	Local appvl + file
37 Little Falls LOST 0.5% for 30 yr, up to \$17 M for Com Rec Facility	Local appvl + file

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - HF 9 OMNIBUS TAX BILL AS AMENDED WITH THE A17 AMENDMENT

Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
38 Waite Park LOST 0.5% for 19 yrs, up to \$27.5M Pub Safety, reg trail	Local appvl + file
39 Hermantown LOST Add'l 0.5% for 20 yr, up to \$28 M for Arena, H-P trail, Fichtner Park	Local appvl + file
40 Fergus Falls LOST 0.5% extnd 13 yr, up to \$13M for Aquatic Cntr+	Local appvl + file
41 Mille Lacs County LOST .05% for 8 yrs, up to \$10M for Public Wks	Local appvl + file
42 Maple Grove LOST 0.5% for 20 yr, up to \$90M for Community Cntr	Local appvl + file
43 Carlton County LOST 0.5% for 20 yr, up to \$40M LawEnfcmt/Jail	Local appvl + file
44 Wadena LOST 0.25% for 20 yr, up to \$3M for Library Rehab	Local appvl + file
45 Moorhead LOST 0.5% for 22 yr, up to \$31.6 M for Reg Lib/Com Cntr	Local appvl + file
46 St. Cloud LOST Add'l 0.5% / 5 yr, up to \$21M Athletic Complex	Local appvl + file
47 Staples LOST 0.5% / 25 yr, up to \$1.6M	Local appvl + file
48 Warren LOST 0.5% / 20 yr, up to \$1.6M	Local appvl + file

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1st SPECIAL SESSION - OMNIBUS TAX BILL. HF 9 AS AMENDED WITH THE A17 AMENDMENT
CHANGE SUMMARY - ALL FUNDS

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

Updated 6/27/2021 11:15 AM

LINE	ITEM	GOVERNOR		HOUSE		SENATE		HF 9	
		FY 2022-23	FY 2024-25	FY 2022-23	FY 2024-25	FY 2022-23	FY 2024-25	FY 2022-23	FY 2024-25
GENERAL FUND - FEBRUARY 2021 FORECAST:									
1	TAX POLICY (NON DEDICATED TAX REVENUE) ¹	49,110,146	52,555,077	49,110,146	52,555,077	49,110,146	52,555,077	49,110,146	52,555,077
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) ¹	4,164,181	4,306,710	4,164,181	4,306,710	4,164,181	4,306,710	4,164,181	4,306,710
GENERAL FUND PROPOSED TAX CHANGES:									
3	TAX POLICY	636,240	814,190	184,505	610,730	(527,735)	(148,220)	(745,600)	(150,450)
4	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	62,069	96,770	184,501	153,465	20,223	32,110	14,837	53,067
5	SUBTOTAL: GENERAL FUND CHANGE	574,171	717,420	4	457,265	(547,958)	(180,330)	(760,437)	(203,517)
GENERAL FUND PROPOSED LEADERSHIP CHANGES:									
8	PROPOSED EXPENDITURE CHANGES							59,555	1,500
9	SUBTOTAL: GENERAL FUND CHANGES FROM LEADERSHIP							59,555	1,500
11	TOTAL: NET GENERAL FUND CHANGES							819,992	205,017
NON-GENERAL FUND PROPOSED CHANGES:									
13	LEGACY FUNDS	1,710	3,760	(1,815)	(960)	(980)	(590)	(1,255)	(690)
14	SPECIAL REVENUE FUND	-	-	-	-	-	-	-	-
15	ENVIRONMENTAL FUND	Unknown	Unknown	Unknown	Unknown	-	-	Unknown	Unknown
16	HEALTH CARE ACCESS FUND	-	-	-	-	-	-	-	-
17	HOUSING DEVELOPMENT FUND	-	-	-	-	-	-	-	-
18	TACONITE ENVIRONMENTAL PROTECTION FUND	1,130	2,340	1,130	2,340	-	2,830	990	2,270
19	DJJ ECONOMIC PROTECTION FUND	600	1,250	600	1,250	-	-	530	1,210
20	TACONITE COUNTY ROAD AND BRIGE FUND	-	-	-	-	-	(2,830)	-	-
21	OTHER TACONITE FUNDS	1,390	2,730	1,390	2,730	-	-	1,390	2,730
22	SUBTOTAL: NON-GENERAL FUND CHANGE	4,830	10,080	1,305	5,360	(980)	(590)	1,655	5,520

¹General Fund state tax revenues and expenditure are based on the February 2021 Forecast
 All change provisions are based on revenue estimates and fiscal notes from the MN Department of Revenue & the Legislative Budget Office

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
 Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9	
		A	B	C	D	E	F	G	H
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25
I. FEDERAL CONFORMITY									
1	PAYCHECK PROTECTION PROGRAM LOAN (CARES, CAA AND OTHER ACTS)								
2	INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS								
3	PPP Loan Exclusion, 100% Exclusion from Gross Income	TY 20-21	-	-	-	(209,700)	(24,300)	(209,700)	(24,300)
4	PPP Loan Exclusion, Capped Subtraction at \$350,000	TY 20-21	(127,300)	(14,800)	(127,300)	(14,800)	-	-	-
5	Interaction: NOL modifications (from CARES Act)		-	-	-	-	-	-	-
6	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PASS-THROUGHS		(127,300)	(14,800)	(127,300)	(14,800)	(209,700)	(24,300)	(209,700)
7									
8	CORPORATE FRANCHISE TAX								
9	PPP, 100% Loan Exclusion from Gross Income	TY 20-21	-	-	-	(199,400)	(21,400)	(199,400)	(21,400)
10	PPP Loan Exclusion, Capped Subtraction at \$350,000	TY 20-21	(113,300)	(12,200)	(113,300)	(12,200)	-	-	-
11	SUBTOTAL: CORPORATE FRANCHISE TAX		(113,300)	(12,200)	(113,300)	(12,200)	(199,400)	(21,400)	(199,400)
12									
13	SUMMARY BY TAX TYPE								
14	Individual Income Tax		(127,300)	(14,800)	(127,300)	(14,800)	(209,700)	(24,300)	(209,700)
15	Corporate Franchise Tax		(113,300)	(12,200)	(113,300)	(12,200)	(199,400)	(21,400)	(199,400)
16	TOTAL - PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS		(240,600)	(27,000)	(240,600)	(27,000)	(409,100)	(45,700)	(409,100)
18	FURTHER CONSOLIDATED APPROPRIATIONS ACT (FCC), PUBLIC LAW, 116-94		-	-	-	-			-
19	INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS								
20	Exclusion of Discharge of Indebtedness on Qualified Principal Residence	TY18-20	(6,700)	-	(6,700)	-		(6,700)	-
21	Expansion of Section 529 Plans, Qualified Distributions	Retro, Beginning TY 19	(550)	(320)	(550)	(320)		-	-
22	Extension of Above-Line Deduction for Qualified Tuition and Related Expenses	TY 18-20	(5,300)	-	(5,300)	-		-	-
23	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical	TY 20 only	(300)	-	(300)	-		(300)	-
24	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS		(12,850)	(320)	(12,850)	(320)		(7,000)	-
26	INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS - DISASTER RELATED								
27	Special disaster-related rules for use of retirement funds	1/1/18 to 2/18/20	10	-	10	-		10	-
28	Special disaster-related rules for qualified disaster-related personal casualty	1/1/18 to 2/18/20	(600)	-	(600)	-		(600)	-
29	Temporary increase in limitation on qualified contributions	1/1/18 to 2/18/20	(500)	200	-	-		(500)	200
30	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) DISASTER PROVISIONS		(1,090)	200	(590)	-		(1,090)	200
32	INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS								
33	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(270)	(20)	(270)	(20)		(270)	(20)
34	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(1,700)	700	(1,700)	700		(1,700)	700
35	Energy-Efficient Commercial Building Deduction	TY18-20	(680)	20	(680)	20		(680)	20
36	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(40)	10	(40)	10		(40)	10
37	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PROVISIONS		(2,690)	710	(2,690)	710		(2,690)	710
39	CORPORATE FRANCHISE TAX								
40	Seven-Year Recovery Period for Motorsports Entertainment Complexes	TY18-20	(380)	(60)	(380)	(60)		-	-
41	Accelerated Depreciation for Business Property on Indian Reservation	TY18-20	(210)	(20)	(210)	(20)		(210)	(20)
42	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY18-20	(1,400)	600	(1,400)	600		(1,400)	600
43	Special Depreciation Allowances for Second Generation Biofuel Plant Property	TY18-20	(Negli.)	(Negli.)	(Negli.)	(Negli.)		(Negligible)	(Negligible)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast**

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25	
44	Energy-Efficient Commercial Building Deduction	TY18-20	(1,030)	70	(1,030)	70			(1,030)	70
45	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(60)	10	(60)	10			(60)	10
46	Special Rule for Sales or Dispositions of Transmission Lines for Qualified Electric Utilities	TY18-20	(1,000)	500	(1,000)	500			(1,000)	500
47	SUBTOTAL: CORPORATE FRANCHISE TAX		(4,080)	1,100	(4,080)	1,100			(3,700)	1,160
49	SUMMARY BY TAX TYPE									
50	Individual Income Tax		(16,630)	590	(16,130)	390			(10,780)	910
51	Corporate Franchise Tax		(4,080)	1,100	(4,080)	1,100			(3,700)	1,160
	TOTAL - FCAA		(20,710)	1,690	(20,210)	1,490			(14,480)	2,070
54	CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CAES ACT), PUBLIC LAW, 116-136									
55	INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS									
56	Special Rules for use of retirement funds	TY 20 only	100	-	100	-			100	-
57	Charitable Contributions of Non-Itemizers (\$300)	TY 20 only	(8,400)	-	(8,400)	-			-	-
58	Increase Limitation on Charitable Contributions Deductions, 60% to 100% of FAGI	TY 20 only	(6,400)	2,350	-	-			-	-
59	Increase Limitation on Charitable Deduction Limit for Food Inventory from 15% to 25%	TY 20 only	(200)	50	(200)	50			-	-
60	Exclusion of Certain Employer Student Loan Payments	TY 20 only	(5,000)	-	(5,000)	-			-	-
61	Employee Retention Credit for employers affected by COVID-19	TY 20 only	-	-	-	-			-	-
62	Modification of limitation on losses for pass through entities	TY18-20	-	-	-	-			-	-
63	Modification of limitation on business interest	TY19-20	-	-	-	-			-	-
64	Inclusion of Certain Over-the-Counter Medical Products as Qualified Medical Expenses	Beginning TY 20	-	-	(Negli.)	(Negli.)			-	-
65	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(19,900)	2,400	(13,500)	50			100	-
67	CORPORATE FRANCHISE TAX		-	-	-	-			-	-
68	Modification of Limitation on Charitable Contributions Deductions, 10% to 25% of FTI	TY 20 only	(600)	270	(600)	270			-	-
69	Increase Limitation on Charitable Deduction Limit for Food Inventory from 15% to 25%	TY 20 only	(100)	30	(100)	30			-	-
70	Employee Retention Credit for employers affected by COVID-19	TY 20 only	-	-	-	-			-	-
71	Modification of limitation on business interest	TY19-20	-	-	-	-			-	-
72	SUBTOTAL: CORPORATE FRANCHISE TAX		(700)	300	(700)	300			-	-
74	SUMMARY BY TAX TYPE									
75	Individual Income Tax		(19,900)	2,400	(13,500)	50			100	-
76	Corporate Franchise Tax		(700)	300	(700)	300			-	-
	TOTAL - CAES ACT		(20,600)	2,700	(14,200)	350			100	-
79	CONSOLIDATED APPROPRIATIONS ACT (CAA), 2021, PUBLIC LAW 116-260									
80	INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS									
81	Exclusion of Discharge of Indebtedness on Qualified Principal Residence	TY 21-25	(2,800)	(3,200)	(2,800)	(3,200)			-	-
82	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical Responders	TY 21	(600)	(800)	(600)	(800)			-	-
83	Exclusion of Certain Employer Student Loan Payments	TY 21-25	(14,300)	(14,700)	(14,300)	(14,700)			-	-
84	Exclusion of Certain Financial Aid Grants made Under CARES Act	TY 20	(600)	-	(600)	-			(600)	-
85	Charitable Contributions of Non-Itemizers (\$600)	TY 21 only	(14,600)	-	(14,600)	-			-	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast**

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25	
86	Increase Limitation on Charitable Contributions Deductions, 60% to 100% of FAGI	TY 21 only	(7,100)	3,900	-	-	-	-	-	-
87	Modification of Educator Expense Deduction to Include PPE expenses	Begins 3/12/20	(40)	(30)	(40)	(30)	-	(40)	(30)	-
88	Modification of Educator Expense Deduction to Include PPE expenses	TY 20-21	-	-	-	-	(25)	-	-	-
89	Temporary Rules for Health and Dependent Care Flexible Spending Arrangements		300	-	300	-	-	-	-	-
90	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(39,740)	(14,830)	(32,640)	(18,730)	(25)	-	(640)	(30)
92	INDIVIDUAL INCOME TAX NON BUSINESS PROVISIONS -DISASTER PROVISIONS									
93	Special disaster-related rules for use of retirement funds	TY 21 & 22	(10)	10	(10)	10	-	-	-	-
94	Special rules, qualified disaster-related personal casualty losses (Corporate)	TY 21-22	[(110)]	[50]	[(110)]	[50]	-	-	-	-
95	Deduction for disaster-related casualty losses	Begins TY 20	(900)	(800)	(900)	(800)	-	-	-	-
96	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(910)	(790)	(910)	(790)	-	-	-	-
98	INDIVIDUAL INCOME TAX NON BUSINESS PROVISIONS -PASSTHROUGHS									
99	Exclusion of EIDL Loan Advances and Repayments from gross income	TY 20-21	(7,400)	(900)	(7,400)	(900)	-	-	-	-
100	Exclusion of EIDL Loan Advances and Repayments from gross income	TY 20 only	-	-	-	-	(3,900)	(400)	-	-
101	Exclusion of EIDL Loan Advances: Interactions with NOL modifications	TY 20-21	-	-	-	-	-	-	-	-
102	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20-21	(4,400)	(600)	(4,400)	(600)	-	-	-	-
103	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	-	-	-	-	(1,600)	(200)	-	-
104	Exclusion of SBA Assistance Loan from gross income: Interactions, NOL modifications	TY 20-21	-	-	-	-	-	-	-	-
105	Exclusion of Shuttered Venue grants from gross income	TY 21	(2,000)	(500)	(2,400)	(600)	-	-	-	-
106	Exclusion, Shuttered Venue grants from gross income: Interaction NOL modifications	TY 21	-	-	-	-	-	-	-	-
107	Accelerated Depreciation for Business Property on Indian Reservation	TY 21	(80)	(10)	(80)	(10)	-	-	-	-
108	Depreciation of Certain Residential Rental Property over 30 years	Retro, Begins TY 2018	(8,500)	(2,000)	(8,500)	(2,000)	-	-	-	-
109	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY 21-25	(3,400)	(1,200)	(3,400)	(1,200)	-	-	-	-
110	Energy-Efficient Commercial Building Deduction	Begins TY 21	(420)	(400)	(420)	(400)	-	-	-	-
111	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	Begins TY 21	(120)	(80)	(120)	(80)	-	-	-	-
112	100% Deduction for Business Meals Provided by Restaurant	TY 21-22	-	-	-	-	-	-	-	-
113	SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS BUSINESS RELATED PROVISIONS		(26,320)	(5,690)	(26,720)	(5,790)	-	(5,500)	(600)	-
115	CORPORATE FRANCHISE TAX									
116	Exclusion of EIDL Loan Advances and Repayments	TY 20-21	(7,200)	(900)	(7,200)	(900)	-	-	-	-
117	Exclusion of EIDL Loan Advances and Repayments	TY 20 only	-	-	-	-	(3,700)	(400)	-	-
118	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20-21	(4,200)	(400)	(4,200)	(400)	-	-	-	-
119	Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	-	-	-	-	(1,600)	(200)	-	-
120	Exclusion of Shuttered Venue Grants from gross income	TY 21	(1,800)	(500)	(2,400)	(600)	-	-	-	-
121	Seven-Year Recovery Period for Motorsports Entertainment Complexes	TY 21-25	(200)	(210)	(200)	(210)	-	-	-	-
122	Accelerated Depreciation for Business Property on Indian Reservation	TY21	(60)	(10)	(60)	(10)	-	-	-	-
123	Depreciation of Certain Residential Rental Property over 30 years	Retro, Begins TY 2018	(4,300)	(900)	(4,300)	(900)	-	-	-	-
124	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions	TY 21-25	(3,900)	(1,400)	(3,900)	(1,400)	-	-	-	-
125	Energy-Efficient Commercial Building Deduction	Begins TY 21	(680)	(640)	(680)	(640)	-	-	-	-
126	Special Rule for the Production Period for Beer, Wine and Distilled Spirits	Begins TY 21	(190)	(140)	(190)	(140)	-	-	-	-
127	100% Deduction for Business Meals Provided by Restaurant	TY 21-22	-	-	-	-	-	-	-	-
128	Special rules, qualified disaster-related personal casualty losses	TY 21-22	(110)	50	(110)	50	-	-	-	-
129	SUBTOTAL: CORPORATE FRANCHISE TAX		(22,640)	(5,050)	(23,240)	(5,150)	-	(5,300)	(600)	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9	
		A	B	C	D	E	F	G	H
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25
131 SUMMARY BY TAX TYPE									
132 Individual Income Tax		(66,970)	(21,310)	(60,270)	(25,310)	(25)	-	(6,140)	(630)
133 Corporate Franchise Tax		(22,640)	(5,050)	(23,240)	(5,150)	-	-	(5,300)	(600)
TOTAL - CAA Act		(89,610)	(26,360)	(83,510)	(30,460)	(25)	-	(11,440)	(1,230)
136 SUMMARY BY TAX TYPE - ALL FEDERAL ACTS									
137 Individual Income Tax (before tax rate change interactions)		(230,800)	(33,120)	(217,200)	(39,670)	(209,725)	(24,300)	(226,520)	(24,020)
138 Corporate Franchise Tax (before tax rate change interactions)		(140,720)	(15,850)	(141,320)	(15,950)	(199,400)	(21,400)	(208,400)	(20,840)
139 Interaction with Fifth Tier at 10.8%: Income Tax		(6,300)	(1,300)	-	-	-	-	-	-
140 Interaction with Fifth Tier at 11.15%: Income Tax		-	-	(19,600)	(2,500)	-	-	-	-
141 Interaction with Corporate Tax Rate Change at 10.8%: Corporate Tax		(5,300)	(1,540)	-	-	-	-	-	-
142 TOTAL Individual Income Tax (with tax rate change interactions)		(237,100)	(34,420)	(236,800)	(42,170)	(209,725)	(24,300)	(226,520)	(24,020)
143 TOTAL Corporate Franchise Tax (with tax rate change interactions)		(146,020)	(17,390)	(141,320)	(15,950)	(199,400)	(21,400)	(208,400)	(20,840)
TOTAL FEDERAL CONFORMITY		(383,120)	(51,810)	(378,120)	(58,120)	(409,125)	(45,700)	(434,920)	(44,860)
II. ADDITIONAL TAX POLICY CHANGES									
148 INDIVIDUAL INCOME TAX									
149 Tax Tier Rate Structure Modified: Add 5th Tier at 10.85%, \$1 Million for MJ filers	TY 21	434,300	368,400	-	-	-	-	-	-
150 Tax Tier Rate Structure Modified: Add 5th Tier at 11.15%, \$1 Million for MJ filers	TY 21	-	-	563,600	478,100	-	-	-	-
151 Tax Rate: Capital Gains and Dividend Income taxed at 1.5% and 4.0% Based on Income	TY 21	543,100	423,700	-	-	-	-	-	-
152 Tax Tier Structure Modified: 3rd Tier Income Bracket to Subject to 5.35% Tax	TY 21	(95,500)	(95,500)	-	-	-	-	-	-
153 Addition: Global Low-Taxed Income (GILTI)	TY 16	3,900	3,400	-	-	-	-	-	-
154 Exclusion: Federal Conformity to Exclusion of Unemployment Insurance Benefits up to \$10,200	TY 20	-	-	-	-	-	-	(234,800)	-
155 Subtraction: Unemployment insurance Benefits up to \$10,200	TY 20 only	(259,700)	-	-	-	-	-	-	-
156 Subtraction: Unemployment Insurance Benefits up to \$10,200, \$150,000 AGI Limitation	TY 20 only	-	-	(234,800)	-	-	-	-	-
157 Subtraction: 18% of Federal Pandemic Unemployment Insurance Benefits, AGI Phase-out	TY 20 only	-	-	-	-	(28,400)	-	-	-
158 Subtraction: K12 subtraction, Subtraction Amount Indexed	TY 21	-	-	-	-	(1,200)	(2,800)	-	-
159 Subtraction: Volunteer Drivers	TY 21	-	-	-	-	(60)	(60)	(60)	(60)
160 Deduction: Itemized Deduction for Casualty Theft Losses Expanded	TY 19	(2,000)	(2,000)	(2,000)	(2,000)	-	-	-	-
161 Deduction: Itemized Deduction for Casualty Theft Losses Modified	TY 19	-	-	-	-	-	-	-	-
162 Expensing: Section 179 Expensing Modified, Full Conformity for Carryover Properties	TY 20	(2,800)	2,000	(2,800)	2,000	(2,800)	2,000	(2,800)	2,000
163 Credit: Working Family Credit, Phaseout and rate modified	TY 20	(155,500)	(164,300)	-	-	-	-	-	-
164 Credit: Working Family Credit, Increase Credit for Filers with No Dependents	TY 21	-	-	(29,500)	(30,700)	-	-	-	-
165 Credit: Working Family Credit, Use 2019 Income for Credit Calculation	TY 20 only	(10,000)	-	(10,000)	-	-	-	-	-
166 Credit: Working Family Credit, Lower Minimum Age for Taxpayers	TY 21	(8,700)	(9,000)	-	-	-	-	(8,700)	(9,000)
167 Credit: Working Family Credit, Increase Credit for Filers with No Dependents	TY 21	-	-	-	-	-	-	-	-
168 Credit: Working Family Credit, Credit Amount Increased	TY 21	(104,000)	(105,600)	-	-	-	-	-	-
169 Credit: Working Family Credit, Eligibility to Include Individual Taxpayer	TY 21	(19,600)	(19,800)	(19,600)	(19,800)	-	-	-	-
170 Credit: Small Business Investor (Angel) Extended, Tax Year 2022 Allocation Only	Day Following Enactment	(7,000)	-	(10,000)	-	(10,000)	-	(5,000)	-
171 Credit: Film Production Non Refundable Tax Credit, Capped Allocation	TY 21-24	-	-	(20,000)	(20,000)	-	-	(9,900)	(9,900)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast**

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25	
172	Credit: Beginning Farmer Tax, Eligibility and Credit Amount Modified and Administrative Allocation Provided	TY 21			(12,300)	(3,800)			-	-
173	Credit: Student Loan, Made Refundable & Marriage Penalty Change	TY 21			(9,300)	(9,700)			-	-
174	Credit: Student Loan, Marriage Penalty Change	TY 21						(1,000)	(1,000)	
175	Credit: Stillborn Tax Credit, Eligibility Criteria Modified	Retro TY16			Negli.	Negli.				
176	Credit: Housing Contribution Credit Established	TY 23-24					-	(20,000)	-	-
177	Credit: Housing Tax Credit (85%) Established	TY 23-28								(19,800)
178	Credit: Ethanol Non Refundable Tax Credit	TY 21-30					(5,300)	(7,700)	-	-
179	Credit: Liquor Spoilage, COVID-19 Restrictions	TY 20-21					(3,400)	-	-	-
180	Credit: K12 Credit, Credit Amount and Income Threshold Indexed	TY 21					(600)	(1,200)	-	-
181	Partnership Audits: Multistate Tax Commission (MTC) Model	Retro TY 18			(2,000)	(3,100)	(2,000)	(3,100)	(2,000)	(3,100)
182	Pass-through Entity (PTE) File/Pay Election with Refundable Credit	TY 21			-	-	-	-	-	-
183	Federal Conformity All Acts - Individual Income Tax Provisions		(237,100)	(34,420)	(236,800)	(42,170)	(209,725)	(24,300)	(226,520)	(24,020)
184	Interaction with Gov's Tax Rate Changes: Working Family Credit		(3,600)	(3,600)	-	-	-	-	-	-
185	Interaction with 5th Tier at 11.15%: Section 179 carryover credit				260	260			-	-
186	Interaction with 5th Tier at 11.15%: Itemized Deductions for Casualty Theft Losses				(20)	(20)			-	-
187	Interaction with Gov's Tax Rate Changes: Addition of GILTI		230	320	-	-			-	-
188	Interaction with Gov's Tax Rate Changes: Itemized Deduction for Casualty Theft Losses Expansion		(20)	(20)	-	-			-	-
189	Interaction with Property Tax: Soil and Water Conservation District Authority		(100)	(400)	-	-			-	-
190	Interaction with Property Tax: Local Homelessness Prevention Aid				260	520			-	420
191	Interaction with Property Tax: State General Levy, Market Value Exclusion Modified				600	1,200	600	1,200	-	1,200
192	Interaction with Property Tax: Establish In-home Child Care Credit		-	-	-	-	80	180	-	-
193	Interaction with Property Tax: PILT for Granelda Unit Lands								negligible	negligible
194	SUBTOTAL - Income Tax Law Changes		75,910	363,180	(24,400)	350,790	(262,805)	(55,780)	(490,780)	(63,260)
197	CORPORATE FRANCHISE TAX									
198	Tax Rate, Change from 9.8% to 10.8%,	TY 21	330,300	289,300	-	-			-	-
199	Addition: Previously Taxed Foreign Income, Section 965 Repatriation	TY 16	284,400	46,600	-	-			-	-
200	Addition: Section 965 Repatriation	TY 21			53,600	46,600			-	-
201	Addition: GILTI	TY 16	36,400	32,500					-	-
202	Addition: GILTI, Foreign Controlled Corporations, Worldwide Option	TY21	-	-	399,500	349,600			-	-
203	Addition: Cooperatives that Claim a Federal Deduction under Sect 199A	TY 21	Unknown	Unknown	Unknown	Unknown			-	-
204	Resident Trust Definition Modified	TY 21	6,200	6,200	6,200	6,200			-	-
205	Expensing: Section 179 Modified, Full Conformity for Carryover Properties	TY 20	(1,000)	800	(1,000)	800	(1,000)	800	(1,000)	800
206	Credit: Historic Rehabilitation Credit, 8-Year Extension	TY 22, Sunset after TY 29			(19,300)	(46,200)			-	-
207	Credit: Historic Rehabilitation Credit, One-Year Extension, \$14m Cap	TY 22 only					(5,000)	(5,600)		
208	Credit: Historic Rehabilitation Credit, One-Year Extension, No Cap	TY 22 only							(12,600)	(14,000)
209	Federal Conformity All Acts -Corporate Franchise Tax Provisions		(146,020)	(17,390)	(141,320)	(15,950)	(199,400)	(21,400)	(208,400)	(20,840)
210	Interaction with Gov's Rate Changes: Resident Trust, Modify Definition		600	600	-	-			-	-
211	Interaction with Gov's Rate Change: Previously Taxed Income		5,500	4,800	-	-			-	-
212	Interaction with Gov's Rate Change: Addition of GILTI		2,300	3,300	-	-			-	-
213	Interaction with Fifth Tier at 11.15%: Resident Trust, Modify Definition				780	780			-	-
214	Interaction with Property Tax: Soil and Water Conservation District Authority		(120)	(500)	-	-			-	-
215	SUBTOTAL - Corporate Tax Law Changes		518,560	366,210	298,460	341,830	(205,400)	(26,200)	(222,000)	(34,040)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast**

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25	
217	SALES & USE TAXES									
218	Modify exemption for Qualified Data Centers Software Purchases	Various	32,800	70,000	-	-	-	-	-	
219	Modify exemption for Qualified Data Centers Software Purchases									
220	Exemption : Restore K12 School Fundraising Sales Tax Exemption	Day Following Enactment	(1,310)	(1,410)	(1,310)	(1,410)	(1,310)	(1,410)	(1,310)	(1,410)
221	Exemption: Establish Collegiate Preferred Seating Exemption	7/1/2021			(1,770)	(1,810)	-	-	(1,770)	(1,810)
222	Exemption: Establish Food Service Establishments, Covid-Related Purchases Exemption	Retro 3/1/20 to 12/31/21			(9,450)	-	(9,450)	-	-	-
223	Exemption: Expanded to include Prepared Food to Nonprofit Organizations	7/1/2021			(1,800)	(1,960)	-	-	-	-
224	Construction Exemption by Refund: Public Safety Facilities	7/1/2021			(6,120)	(8,730)	(6,120)	(8,730)	(6,120)	(8,730)
225	Construction Exemption: City of Virginia, Regional Public Safety Ctr				[(230)]	[(230)]			[(230)]	[(230)]
226	Construction Exemption: City of Maplewood - Fire Station	Purchases 10/1/20 to 6/30/21			(220)	-			-	-
227	Construction Exemption: City of Buffalo - Fire Station	Purchases 4/1/20 to 6/30/21			(230)	-			-	-
228	Construction Exemption: City of Plymouth- Fire Station	Purchases 1/2/21 to 6/30/21			(70)	-			-	-
229	Construction Exemption Extension: City of Minnetonka- Fire Station	Purchases 1/1/21 to 6/30/21			(190)	-			-	-
230	Construction Exemption: City of St. Peter - Fire Station				[(360)]	-			[(360)]	-
231	Construction Exemption: City of Bloomington - Fire Station				[(160)]	[(80)]			[(160)]	[(80)]
232	Construction Exemption: City of Proctor - Sand/Salt Storage Facility				(35)	-			-	-
233	Construction Exemption: MSP Airport	Purchases 7/1/21 to 12/31/23			(2,660)	(1,920)			-	-
234	Construction Exemption: School District 2909- Rock Ridge Public Schools	Purchases 5/2/19 to 12/31/23			(2,560)	(210)			-	-
235	Construction Exemption: School District 701 - Hibbing	Purchases 5/2/19 to 12/31/24			(350)	-			-	-
236	Construction Exemption: School District 413 - Marshall	Purchases 5/2/19 to 12/31/21			(750)	-			-	-
237	Construction Exemption: Twin Cities, Properties Damaged & Destroyed, Twin Cities	Purchases 5/26/20			(3,380)	-			-	-
238	Construction Exemption: Extension, City of Melrose	Various			(60)	-			(60)	-
239	Various Exemptions: Properties Destroyed by Fire, City of Alexandria	Day Following Enactment			(290)	-			(290)	-
240	Vendor Allowance Established: 0.15%, Max \$250 Per Reporting Period	Taxes Remitted After 6/30/22					(6,900)	(15,900)	-	-
241	Accelerated June Payment: Exempt Certain Construction Material Vendors	June 2022 Payments							(12,600)	(1,000)
242	Interaction with Tobacco Tax: Electronic Vaping Devices				(170)	(250)			-	-
243	Interaction with Tobacco Tax/Gross Receipts Tax: Nicotine Solutions		(1,660)	(2,500)	-	-			-	-
244	Interaction with Tobacco Tax/Gross Receipts Tax: Electronic Vaping Devices		(260)	(390)					-	-
247	SUBTOTAL - Sales & Use Tax Law Changes		29,570	65,700	(31,415)	(16,290)	(23,780)	(26,040)	(22,150)	(12,950)
249	ESTATE TAX									
250	Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
251										
252	SUBTOTAL - Estate Tax Law Changes		-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

**2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Revenues - February 2021 Forecast**

Note: Positive numbers = revenue gains, numbers in brackets are for reference only and are not included in the total

ITEM	EFFECTIVE	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	F	FY22-23	FY24-25	
253										
254	STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)									
255	SGL Market Value Exclusion on CI property chg from \$100,000 to \$150,000, levy decrease to prevent shifting	Pay 2022	-	-	(30,750)	(40,200)	(30,750)	(40,200)	-	-
256	SGL Market Value Exclusion on CI property chg from \$100,000 to \$150,000, levy decrease to prevent shifting	Pay 2023							(10,650)	(40,200)
257	SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	-	-	(20)	-	-	-	(20)	-
258	SUBTOTAL- State General Levy Changes		-	-	(30,770)	(40,200)	(30,750)	(40,200)	(10,670)	(40,200)
260	CIGARETTE & OTHER TOBACCO PRODUCTS TAXES									
261	Gross receipts tax, Impose on Nicotine Solutions at 35%	1/1/2022	19,200	29,500	-	-				-
262	Gross receipts tax, Impose on Electronic Vapor Devices at 35%	1/1/2022	1,100	1,700						-
263	Tobacco Tax, Expand include Nicotine Solutions	1/1/2022	(10,200)	(15,800)	-	-			-	-
264	Tobacco Tax, Expand include Electronic Vapor Devices	1/1/2022	1,300	2,000	-	-			-	-
265	Tobacco Products Tax, Expand to include Electronic Vapor Devices	1/1/2022	-	-	1,830	2,900			-	-
266	Tobacco & Vapor Taxes, Require Out-of-State Retailers to Collect/Remit	1/1/2022	-	-	-	-			-	-
267	Dedication of Cigarette Tax Revenue, Tobacco Use Prevention/Cessation	7/1/21 (Sunset, 8 yrs)			(30,000)	(30,000)			-	-
268	Dedication of Cigarette Tax Revenue, Tobacco Use Prevention/Cessation	FY 22	-	-	-	-	(5,000)	-	-	-
269	SUBTOTAL- Cigarette & Tobacco Tax Law Changes		11,400	17,400	(28,170)	(27,100)	(5,000)	-	-	-
271	INSURANCE GROSS PREMIUM TAX									
272	Non Admitted Surplus Lines Insurance, Modified Rate from 2.5% to 3.0%	TY 2022	800	1,700	800	1,700	-	-	-	-
273	SUBTOTAL - Insurance Tax Law Changes		800	1,700	800	1,700	-	-	-	-
275	OTHER									
276	Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021			Unknown	Unknown			Unknown	Unknown
277	Budget Reserve Priority Added, June Acceleration Payment Repeal (a)(b)(c)	7/1/2021							-	-
278	SUBTOTAL - Other				Unknown	Unknown			Unknown	Unknown
280	TOTAL TAX POLICY(NON-DEDICATED REVENUE) CHANGES		636,240	814,190	184,505	610,730	(527,735)	(148,220)	(745,600)	(150,450)

282 (a) Based on the February 2021 Forecast, the estimated reveue reduction in the House proposal with a full repeal of the June accelerated requirement for sales tax and other taxes is \$329.4 million to the general fund.

283 Related penalties would also reduce general fund revenue by about \$65,000. The repeal would also affect legacy fund and reduce revenue by about \$18.8 million in the FY 22-23 biennium.

284 (b) The Senate modifications to 16A.152, if triggered, would add \$491 million to the budget reserve before repealing the June accelerated payment requirement. Based on the February 2021 Forecast, the estimated revenue reduction in the Senate Proposal with a full repeal of the June accelerated requirement is \$263.4million to the general fund and \$15.2 million to the legacy funds for sales and use tax in the FY 22-23 biennium.

286 (c) Working group agreement is for full repeal of the June acceleration requirement and related penalties for sales taxes only be added to the budget priorities in MN Statute 16A.152 priorities.

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)
 (All dollars in thousands)

t

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

ITEM	EFFECTIVE DATE	GOVERNOR		HOUSE		SENATE		HF 9	
		A	B	C	D	E	F	G	H
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25
PROPERTY TAX REFUNDS									
1 Homestead Credit State Refund PTR - Increase max refund \$250	Pay 2022			13,900	33,300				
2 Homestead Credit State Refund PTR - Homestead Classification Allow ITIN	Pay 2022	1,800	3,600	1,800	3,600				
3 Homestead Credit State Refund PTR - Exclude Veterans Benefits Hshld Income	Pay 2022	3,500	7,220			3,500	7,220	3,500	7,220
4 Manufactured home park classification modified. PTR interaction	Pay 2022			0	500				
5 Exempt tribal owned property, 36 parcels, Cass County - PTR interaction	Assmt 2021			10	20			10	20
6 Homestead-related deadlines modified to Dec 31 - PTR interaction	Assmt 2021			70	negligible	70	Negl.	70	Negligible
7 Homestead-related deadlines to Dec 31 - Veteran MVE - PTR interaction	Assmt 2021			(30)	(negligible)	(30)	(Negl.)	(30)	(Negligible)
8 Subtotal Hmstd-related deadlines to Dec 31 - PTR interaction				40	negligible	40	Negl.	40	Negligible
9 Modify 4d housing - freeze indexing for 2 yrs - PTR interaction	Assmt 22-23			0	90				
10 Modify 4d housing - class rate 0.25% - PTR interaction	Pay 2022					2,930	5,860		
11 Modify 4d housing - \$100K tier limit assmt 2022, indexing begin assmt 2024 - PTR intrn	Assmt 2022							0	1,160
12 Local Homeless Prevention Aid to Counties - PTR interaction	Pay 22-29			(640)	(1,280)				
13 Local Homeless Prevention Aid to Counties - PTR interaction	Pay 23-28							0	(1,020)
14 Soil Water Conservation District levy authority - PTR interaction		540	2,210						
15 Relative Ag homestead determination expanded - PTR interaction	Pay 2022			unknown	unknown	Unknown	Unknown	unknown	unknown
16 SFIA 10-acre rule adjustment - PTR interacton	Assmt 2022	(unknown)	(unknown)	(unknown)	(unknown)			(unknown)	(unknown)
17 Establish In-Home Childcare Provider Credit - PTR interaction	Pay 2022					(2,800)	(5,850)		
18 PILT for Granelda Unit Lands - PTR interaction								(Negligible)	(Negligible)
19 Subtotal HCSR + PTR interactions		5,840	13,030	15,150	36,230	3,670	7,230	0	7,380
21 Renter Property Tax Refund - reduce copays between 5 - 15%	Rent Pd 2021			15,700	32,200				
22 Renter Property Tax Refund - incrs max refund, reduce copay, reduce thrhlds	Rent Pd 2021	37,600	77,100						
23 Renter Property Tax Refund - Exclude Veterans Benefits Hshld Income	Rent Pd 2021	1,200	2,480			1,200	2,480	1,200	2,480
25 SFIA - 10-acre rule adjustment	Assmt 2022	unknown	unknown	unknown	unknown			unknown	unknown
26 SUBTOTAL - TAX REFUNDS		44,640	92,610	30,810	68,430	4,870	9,710	4,750	9,860
LOCAL AIDS									
29 Public Defender Cost (MMB)	Pay 22	(500)	(1,000)	(500)	(1,000)			(500)	(1,000)
30 Public Defender Cost to Public Defense Board	Pay 22	500	1,000	500	1,000			500	1,000
31 Local Homeless Prevention Aid to Counties	Pay 22-29			25,000	50,000			0	0
32 Local Homeless Prevention Aid to Counties	Pay 23-28							0	40,000
33 County Relief grants for local business/nonprofits	DFE			94,650	0				
34 One-time Supplement Local Government Aid -Holdharmless Pay 2022 only	Pay 2022 Only					5,053	0	5,053	0
35 City of Melrose, fire remediation aid	DFE			644	0			644	0
36 City of Alexandria, fire remediation aid	DFE			120	0			120	0
38 City of Floodwood, \$250,000 over 5 yrs (converted HF 584)	Pay 22-26			250	500				

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)
 (All dollars in thousands)

t

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

ITEM	EFFECTIVE DATE	GOVERNOR		HOUSE		SENATE		HF 9	
		A	B	C	D	E	F	G	H
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25
39 City of Floodwood, \$250,000 by 7.15.2021 (one-time)	FY 2022							250	0
40 City of Staples, \$320,000 over 5 yrs (converted HF 1751)	Pay 22-26			320	640				
41 City of Warren, \$320,000 over 5 yrs (converted HF 1458)	Pay 22-26			320	640				
42 Payment in Lieu of Taxes (PILT) for Granelda Unit Lands	Pay 22							8	16
44 SUBTOTAL - LOCAL AIDS		0	0	121,304	51,780	5,053	-	6,075	40,016
PROPERTY TAX CREDITS									
47 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 2022			unknown	unknown	unknown	unknown	unknown	unknown
48 Establish In-Home Childcare Provider Credit @50% net prop tax	Pay 2022					10,300	22,400		
50 SUBTOTAL - PROPERTY TAX CREDITS		0	0	unknown	unknown	10,300	22,400	unknown	unknown
TACONITE TAX RELIEF AREA AIDS & CREDITS									
52				0	0				
53 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2022	220	440	220	440				
54 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2024							0	330
56 SUBTOTAL - TACONITE AREA AIDS & CREDITS		220	440	220	440	-	-	0	330
OTHER AIDS AND ONE-TIME APPROPRIATIONS									
59 Taxpayer Receipt - MMB/DOR admin	FY 2022			174	110				
60 Tax Expenditure Review Commission									
61 Legislature	DFE			802	1,541			664	1,265
62 Department of Revenue	DFE			148	296			148	296
63 Subtotal - Tax Expenditure Review Commission				950	1,837			812	1,561
64 Hospital claims disallowed for revenue recapture	DFE			868	868				
65 Tribal Government Relief payments	FY 2022	11,000	0						
67 Housing Development Fund, Workforce & Affordable Homeownership account	FYs 22-29			30,000	30,000				
68 Free Filing Electronic Report due Jan 15, 2022	FY 2022			175	0				
70 Department of Revenue Administration of 2021 tax bill	FY 2022	6,209	3,720	0	0			3,000	1,000
71 MN Housing Finance Agency administration of MN Housing Tax Credit (FYs 23-28 only)	FY 2023							100	200
72 DEED administration Film Tax Credit (FYs 22-25 only)	FY 2022							100	100
74 SUBTOTAL - OTHER AIDS & ONE-TIME APPROPRIATIONS		17,209	3,720	32,167	32,815	-	-	4,012	2,861
76 Total General Fund Changes, Property Tax Aids, Credits and Refunds		62,069	96,770	184,501	153,465	20,223	32,110	14,837	53,067

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT

Leadership Agreement Changes to General Fund

(All dollars in thousands)

Note: Positive numbers are program expenditures, negative numbers are cost savings.

		HF 9					
Description	Effective Date	FY 22	FY 23	FY 22-23	FY 24	FY 25	FY 24-25
<u>LEADERSHIP CHANGES - GENERAL FUND EXPENDITURES</u>							
Local Aids							
1 Local Government Assistance Grants to Counties- one time ¹	DFE	\$ 29,355	\$ -	\$ 29,355	\$ -	\$ -	\$ -
Other Appropriations							
2 Rondo I-94 Freeway Cap Planning & Development	FY 22, avail til 6.30.25	\$ 6,200	\$ -	\$ 6,200	\$ -	\$ -	\$ -
3 Oriented Strand Board (OSB) plant (10 yr) ²	FY 25-34			\$ -		\$ 1,500	\$ 1,500
4 DEED - Targeted Community Capital Project Grant Program ³	1-Aug-21	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ -	\$ -
5 Subtotal Leadership Changes General Fund Expenditures		\$ 59,555	\$ -	\$ 59,555	\$ -	\$ 1,500	\$ 1,500

<u>LEADERSHIP NO COST CHANGES</u>							
6 State Minnesota - Tribal Governments Relationship (HF 903)	DFE						
7 Victoria Theater - Modification to general fund grant, allowable uses for project	DFE						

¹ To pay a portion of refunds to taxpayers per M.S. 271 or 278.12 for a final judgment resulting from an appeal filed by a utility company under M.S. 273.372. Payments, which include refunds plus interest, must be made by August 15, 2021. Refunds of state general levy amounts are not included in this appropriation. Also includes a review of the framework for utility and pipeline property valuations (Minnesota Rule 8100).

² Beyond the forecast window, up to \$3 million is appropriated in each year for FYs 2026-2034.

³ Targeted Community Capital Grants are available until the end of the four-year period per the capital grant cancellation statute (16A.642).

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1ST SPECIAL SESSION - OMNIBUS TAX BILL HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to Non-General Fund Tax Revenue and Expenditures (All dollars in thousands)

Note: Positive numbers show revenue gains, numbers in brackets are for reference only and are not included in the total

	Effective Date	GOVERNOR		HOUSE		SENATE		HF 9		
		A	B	C	D	E	F	G	H	
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25	
LEGACY FUNDS										
1	Exemption : Restore K12 School Fundraising Sales Tax Exemption									
	Day Following Enactment	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
2	Exemption: Establish Collegiate Preferred Seating Exemption									
	7/1/2021			(100)	(100)			(100)	(100)	(100)
3	Temporary Exemption for Food Service Establishments, Covid-Related Purchases									
	Retro 3/1/20 to 12/31/21			(550)	-	(550)	-	-	-	-
4	Exemption Modified, Expanded to include Prepared Food to Nonprofit Organizations									
	7/1/2021			(100)	(120)			-	-	-
5	Construction Exemption by Refund: Public Safety Facilities									
	7/1/2021			(350)	(510)	(350)	(510)	(350)	(510)	(510)
6	Construction Exemption: City of Virginia, Regional Public Safety Ctr									
				[(10)]	-			[(10)]	-	-
7	Construction Exemption: City of Maplewood - Fire Station									
	Purchases 10/1/20 to 6/30/21			(10)	-			-	-	-
8	Construction Exemption: City of Buffalo - Fire Station									
	Purchases 4/1/20 to 6/30/21			(10)	-			-	-	-
9	Construction Exemption: City of Plymouth- Fire Station									
	Purchases 1/2/21 to 6/30/21			(10)	-			-	-	-
10	Construction Exemption Extension: City of Minnetonka- Fire Station									
	Purchases 1/1/21 to 6/30/21			(10)	-			-	-	-
11	Construction Exemption: City of St. Peter - Fire Station									
				[(20)]	-			[(20)]	-	-
12	Construction Exemption: City of Bloomington - Fire Station									
				[(negligible)]	-			[(negligible)]	-	-
13	Construction Exemption: City of Proctor - Sand/Salt Storage Facility									
				(negligible)	-			-	-	-
14	Construction Exemption: MSP Airport									
	Purchases 7/1/21 to 12/31/23			(160)	(120)			-	-	-
15	Construction Exemption: School District 2909- Rock Ridge Public Schools									
	Purchases 5/2/19 to 12/31/23			(140)	(10)			-	-	-
16	Construction Exemption: School District 701 - Hibbing									
	Purchases 5/2/19 to 12/31/24			(20)	-			-	-	-
17	Construction Exemption: School District 413 - Marshall									
	Purchases 5/2/19 to 12/31/21			(40)	-			-	-	-
18	Construction Exemption: Twin Cities, Properties Damaged & Destroyed, Twin Cities									
	Purchases 5/26/20			(200)	-			-	-	-
19	Construction Exemption: Extension, City of Melrose									
	Various			(5)	-			(5)	-	-
20	Various Exemptions: Properties Destroyed by Fire, City of Alexandria									
	Day Following Enactment			(20)	-			(20)	-	-
21	Accelerated June Payment Requirement: Exempt Certain Construction Vendors									
	June 2022 payments							(700)	(negligible)	(negligible)
22	Interaction with Tobacco Tax/Gross Receipts Tax: Electronic Vaping Devices			(10)	(20)					
23	Interaction with Tobacco Tax/Gross Receipts Tax: Nicotine Solutions			(100)	(140)					
24	Nicotine Solutions & Vapor Products									
	DFE			-	-			-	-	-
25	Tobacco Tax, Inclusion of Vaping Devices									
				(10)	(20)					
26	Total - Legacy Funds:	1,710	3,760	(1,815)	(960)	(980)	(590)	(1,255)	(690)	
SPECIAL REVENUE FUND										
28	Revenue Recapture; Certain Nonprofit Hospitals Claims Disallowed									
	7/1/2021			(344)	(314)			-	-	-
29	Reduced Appropriation (OPEN) of Revenue Recapture offset fees									
				344	314			-	-	-
31	Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Accounts									
	7/1/21- Sunset in 8 yrs			30,000	30,000			-	-	-
32	Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Projects									
				(30,000)	(30,000)			-	-	-
33	Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Accounts									
	FY 22 only					5,000	-	-	-	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1ST SPECIAL SESSION - OMNIBUS TAX BILL HF 9 AS AMENDED WITH THE A17 AMENDMENT
Changes to Non-General Fund Tax Revenue and Expenditures (All dollars in thousands)

Note: Positive numbers show revenue gains, numbers in brackets are for reference only and are not included in the total

	Effective Date	GOVERNOR		HOUSE		SENATE		HF 9	
		A	B	C	D	E	F	G	H
		FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25	FY22-23	FY24-25
34	<i>Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Projects</i>					(5,000)	-	-	-
35	Total - Restricted Miscellaneous Special Revenue Fund			-	-	-	-	-	-
36									
37	ENVIRONMENTAL FUND								
38	<i>Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion</i>		7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
39	Total - Environmental Fund:			Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
41	HOUSING DEVELOPMENT FUND								
42	<i>Workforce & Affordable Homeownership from general fund (REV)</i>		FYs 22-29			(30,000)	(30,000)		
43	<i>Workforce & Affordable Homeownership program</i>		FYs 22-29			30,000	30,000		
44	Total - Housing Development Fund			-	-	-	-		
46	TACONITE ENVIRONMENTAL PROTECTION FUND								
47	<i>Iron Ore Bearing Material Update</i>		Pay 2022	1,130	2,340	1,130	2,340		
48	<i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>		Pay 2022					990	2,270
49	<i>Modify taconite distributions to 10 cnts/ton begin 2024</i>		DFE					-	2,830
50	Total - Taconite Environmental Protection Fund:			1,130	2,340	1,130	2,340	-	2,830
51									
52	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND								
53	<i>Iron Ore Bearing Material Update</i>		Pay 2022	600	1,250	600	1,250		
54	<i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>		Pay 2022					530	1,210
55	Total - DJJ Economic Protection Fund:			600	1,250	600	1,250		
57	TACONITE COUNTY ROAD & BRIDGE FUND								
58	<i>Modify taconite distributions to 10 cnts/ton begin 2024</i>		DFE					-	(2,830)
59	Total - Taconite County Road & Bridge Fund:							-	(2,830)
61	ALL OTHER TACONITE FUNDS								
62	<i>Iron Ore Bearing Material Update</i>		Pay 2022	1,390	2,730	1,390	2,730		
63	<i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>		Pay 2022					1,390	2,730
64	Total - All Other Taconite Funds:			1,390	2,730	1,390	2,730		
65									
66	TOTAL NON-GENERAL FUND CHANGES			4,830	10,080	1,305	5,360	(980)	(590)

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1ST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
1 GENERAL	
2 DOR Policy and Technical	Various
3 Reporting : Private Nonprofit Hospital Lease Agreements	DFE
4 Class 4d Affordable Housing Programs Report	DFE
5 Property taxpayers supplemental information from county auditor	Pay 2022
6 Public Finance bill	Various
7 Expand Emergency Medical special taxing district to include fire protection services (levy + bonding authority) + Cloquet	DFE
8 Energy improvement project special assessments	Pay 2022
9 Tax data classification and privacy provisions	DFE
10 Budget reserve amount updated	FY22
11 Itemized Deduction Clarifications for Casualty Theft and Loss	DFE
12 City of Biwabik Local Taconite fund transfer	DFE
TAX INCREMENT FINANCE	
14 TIF - Temporary use of increment authorized for certain construction projects commencing before 12.31.2025	DFE
15 TIF Pooling for Owner-Occupied Housing	DFE
16 TIF Redvlpmt distrcts statewide certif'd post 12.31.2017, extnd 5 yr rule to 8 yrs, extnd 6 yr rule to 9 yrs	DFE
17 Burnsville Center Mall Redev TIF- Redev District authorized w/spec rules, use incrmnt for hghwy / tunnel connector	Local appvl + file
18 TIF - St Louis Park Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
19 TIF Minnetonka Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
20 TIF Windom Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
21 TIF Mountain Lake - Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
22 TIF Richfield Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
23 TIF Wayzata- Expand pooling for lakefront walkway	Local appvl + file
24 TIF Bloomington American Blvd: Redev District authorized w/special rules, use increment for electrical, related utility infrastructure	Local appvl + file
25 TIF Bloomington 98th & Aldrich: Redev District authorized w/special rules	Local appvl + file
LOCAL EXCISE TAXES	
27 Sartell food & beverage modify 1.5% for gen electn, elim 5yr expirtn	Local appvl + file
LOCAL GENERAL TAXES	
29 Establish definition for capital projects	DFE
30 Oakdale LOST - 0.5% for 25 yr, up to \$37 M for pub wks, police bldg	Local appvl + file
31 Litchfield LOST 0.5% for 20 yr, up to \$10 M for Com Rec Cntr	Local appvl + file
32 Cloquet LOST- 0.5% for 10 yr, up to \$8M for Ice Arena, Reg Park	Local appvl + file
33 St Peter LOST 0.5% for 40 yr, up to \$9.1 M for new fire station	Local appvl + file
34 Itasca County LOST 1.0% for 30 yrs, up to \$75M for Correctns/Court	Local appvl + file
35 Grand Rapids LOST 1.0% for 7 yrs, up to \$5.9M for IRA Civic Cntr	Local appvl + file
36 Edina LOST 0.5% for 19 yr, up to \$39 M for 2 parks	Local appvl + file
37 Little Falls LOST 0.5% for 30 yr, up to \$17 M for Com Rec Facility	Local appvl + file

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1ST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 AS AMENDED WITH THE A17 AMENDMENT
Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
38 Waite Park LOST 0.5% for 19 yrs, up to \$27.5M Pub Safety, reg trail	Local appvl + file
39 Hermantown LOST Add'l 0.5% for 20 yr, up to \$28 M for Arena, H-P trail, Fichtner Park	Local appvl + file
40 Fergus Falls LOST 0.5% extnd 13 yr, up to \$13M for Aquatic Cntr+	Local appvl + file
41 Mille Lacs County LOST .05% for 8 yrs, up to \$10M for Public Wks	Local appvl + file
42 Maple Grove LOST 0.5% for 20 yr, up to \$90M for Community Cntr	Local appvl + file
43 Carlton County LOST 0.5% for 20 yr, up to \$40M LawEnfcmt/Jail	Local appvl + file
44 Wadena LOST 0.25% for 20 yr, up to \$3M for Library Rehab	Local appvl + file
45 Moorhead LOST 0.5% for 22 yr, up to \$31.6 M for Reg Lib/Com Cntr	Local appvl + file
46 St. Cloud LOST Add'l 0.5%/ 5 yr, up to \$21M Athletic Complex	Local appvl + file
47 Staples LOST 0.5% / 25 yr, up to \$1.6M	Local appvl + file
48 Warren LOST 0.5% / 20 yr, up to \$1.6M	Local appvl + file