

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9

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

<i>Updated</i> 6/14/2021 2:30 PM
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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	(737,360)	(139,910)
4	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	14,065	53,051
5	SUBTOTAL: GENERAL FUND CHANGE	(751,425)	(192,961)
6	NON-GENERAL FUND PROPOSED CHANGES:		
7	LEGACY FUNDS	(780)	(80)
9	ENVIRONMENTAL FUND	Unknown	Unknown
12	TACONITE ENVIRONMENTAL PROTECTION FUND	990	2,270
13	DJJ ECONOMIC PROTECTION FUND	530	1,210
15	OTHER TACONITE FUNDS	1,390	2,730
16	SUBTOTAL: NON-GENERAL FUND CHANGE	2,130	6,130

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

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Changes to General Fund Tax Revenues - February 2021 Forecast

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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						
4	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PASS-THROUGHS						
5	CORPORATE FRANCHISE TAX						
6	PPP, 100% Loan Exclusion from Gross Income						
7	SUBTOTAL: CORPORATE FRANCHISE TAX						
9	SUMMARY BY TAX TYPE						
10	Individual Income Tax						
11	Corporate Franchise Tax						
12	TOTAL - PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS						
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						
16	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical Responders						
17	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS						
18 INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS - DISASTER RELATED							
19	Special disaster-related rules for use of retirement funds						
20	Special disaster-related rules for qualified disaster-related personal casualty losses						
21	Temporary increase in limitation on qualified contributions						
22	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) DISASTER PROVISIONS						
23 INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS							
24	Accelerated Depreciation for Business Property on Indian Reservation						
25	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions						
26	Energy-Efficient Commercial Building Deduction						
27	Special Rule for the Production Period for Beer, Wine and Distilled Spirits						
28	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PROVISIONS						
29 CORPORATE FRANCHISE TAX							
30	Accelerated Depreciation for Business Property on Indian Reservation						
31	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions						
32	Special Depreciation Allowances for Second Generation Biofuel Plant Property						

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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 - CAES ACT		(1,600)	1,700	100	-	-	-
51 CONSOLIDATED APPROPRIATIONS ACT (CAA), 2021, PUBLIC LAW 116-260							
51 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)

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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)					
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 Credit 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
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	DPE	(640)	(670)	(1,310)	(690)	(720)	(1,410)
100 Accelerated June Payment: Exempt Certain Construction Material Vendors	June 2022 Payments	(12,100)	(500)	(12,600)	(500)	(500)	(1,000)
101 SUBTOTAL - Sales & Use Tax Law Changes		(12,740)	(1,170)	(13,910)	(1,190)	(1,220)	(2,410)

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ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
ESTATE TAX							
Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
SUBTOTAL - Estate Tax Law Changes		-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)							
Increase MV Exclusion to \$150,000; Reduce levy to prevent shifting	Pay 2023		(10,650)	(10,650)	(20,100)	(20,100)	(40,200)
SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	(20)	-	(20)	-	-	-
SUBTOTAL- State General Levy Changes		(20)	(10,650)	(10,670)	(20,100)	(20,100)	(40,200)
CIGARETTE & OTHER TOBACCO PRODUCTS TAXES							
Tobacco & Vapor Taxes, Require Out-of-State Retailers to Collect/Remit Consumer Use Tax	1/1/2022			-			-
SUBTOTAL- Cigarette & Tobacco Tax Law Changes		-	-	-	-	-	-
OTHER							
Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
Budget Reserve Priority Added, June Acceleration Payment Repeal (a)(b)(c)	7/1/2021			-			-
SUBTOTAL - Other		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
TOTAL TAX POLICY(NON-DEDICATED REVENUE) CHANGES		(671,965)	(65,395)	(737,360)	(73,475)	(66,435)	(139,910)

118 (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.

119 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.

120 (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.

122 (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.

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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)
11 Renter Property Tax Refund - Exclude Veterans Benefits Hshld Income	Rent Pd 2021	0	1,200	1,200	1,230	1,250	2,480
12 SFIA - 10-acre rule adjustment	Assmt 2022	unknown	unknown	unknown	unknown	unknown	unknown
13 SUBTOTAL - TAX REFUNDS		-	4,750	4,750	4,830	5,030	9,860
LOCAL AIDS							
16 Public Defender Cost (MMB)	Pay 22	0	(500)	(500)	(500)	(500)	(1,000)
17 Public Defender Cost to Public Defense Board	Pay 22	0	500	500	500	500	1,000
18 Local Homeless Prevention Aid to Counties	Pay 23-28	0	0	0	20,000	20,000	40,000
19 One-time Supplement Local Government Aid -Holdharmless Pay 2022 only	Pay 2022 Only	0	5,053	5,053	0	0	0
City of Floodwood, \$250,000 by 7.15.2021 (one-time)	FY 2022	250	0	250	0	0	0
22 SUBTOTAL - LOCAL AIDS		250	5,053	5,303	20,000	20,000	40,000
PROPERTY TAX CREDITS							
25 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 2022	0	unknown	unknown	unknown	unknown	unknown
27 SUBTOTAL - PROPERTY TAX CREDITS		-	-	-	-	-	-
TACONITE TAX RELIEF AREA AIDS & CREDITS							
29 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2024	0	0	0	110	220	330

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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
32	SUBTOTAL - TACONITE AREA AIDS & CREDITS	0	0	0	110	220	330
OTHER AIDS AND ONE-TIME APPROPRIATIONS							
35	Tax Expenditure Review Commission						
36	Legislature	36	628	664	607	658	1,265
37	Department of Revenue	0	148	148	148	148	296
38	Subtotal - Tax Expenditure Review Commission	36	776	812	755	806	1,561
40	Department of Revenue Administration of 2021 tax bill	3,000	0	3,000	1,000	0	1,000
41	MN Housing Finance Agency administration of MN Housing Tax Credit (FYs 23-28 only)	0	100	100	100	100	200
42	DEED administration Film Tax Credit (FYs 22-25 only)	50	50	100	50	50	100
44	SUBTOTAL - OTHER AIDS & ONE-TIME APPROPRIATIONS	3,086	926	4,012	1,905	956	2,861
46	Total General Fund Changes, Property Tax Aids, Credits and Refunds	3,336	10,729	14,065	26,845	26,206	53,051

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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							
<i>2 Exemption : Restore K12 School Fundraising Sales Tax Exemption</i>	DFE	(40)	(40)	(80)	(40)	(40)	(80)
<i>3 Accelerated June Payment Requirement: Exempt Certain Construction Vendors</i>	June 2022 payments	(700)	(negligible)	(700)	(negligible)	(negligible)	(negligible)
4 Total - Legacy Funds:		(740)	(40)	(780)	(40)	(40)	(80)
6 ENVIRONMENTAL FUND							
<i>7 Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion</i>	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
8 Total - Environmental Fund:		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
9 TACONITE ENVIRONMENTAL PROTECTION FUND							
<i>10 Iron Ore Bearing Material Update</i>	Pay 2022			-			-
<i>11 Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	250	740	990	1,080	1,190	2,270
<i>12 Modify taconite distributions to 10 cnts/ton begin 2024</i>	DFE						
13 Total - Taconite Environmental Protection Fund:		250	740	990	1,080	1,190	2,270
14 DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND							
<i>15 Iron Ore Bearing Material Update</i>	Pay 2022			-			-
<i>16 Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	130	400	530	580	630	1,210
17 Total - DJJ Economic Protection Fund:		130	400	530	580	630	1,210
18 ALL OTHER TACONITE FUNDS							
<i>19 Iron Ore Bearing Material Update</i>	Pay 2022			-			-
<i>20 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
21 Total - All Other Taconite Funds:		340	1,050	1,390	1,310	1,420	2,730
22 TOTAL NON-GENERAL FUND CHANGES		(20)	2,150	2,130	2,930	3,200	6,130

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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 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

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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 (REVISOR # 21-04319)

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 6/14/2021 3:15 PM

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 CHANGES:								
3	TAX POLICY	636,240	814,190	184,505	610,730	(527,735)	(148,220)	(737,360)	(139,910)
4	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	62,069	96,770	184,501	153,465	20,223	32,110	14,065	53,051
5	SUBTOTAL: GENERAL FUND CHANGE	574,171	717,420	4	457,265	(547,958)	(180,330)	(751,425)	(192,961)
6	NON-GENERAL FUND PROPOSED CHANGES:								
7	LEGACY FUNDS	1,710	3,760	(1,815)	(960)	(980)	(590)	(780)	(80)
8	SPECIAL REVENUE FUND	-	-	-	-	-	-	-	-
9	ENVIRONMENTAL FUND	Unknown	Unknown	Unknown	Unknown	-	-	Unknown	Unknown
10	HEALTH CARE ACCESS FUND	-	-	-	-	-	-	-	-
11	HOUSING DEVELOPMENT FUND	-	-	-	-	-	-	-	-
12	TACONITE ENVIRONMENTAL PROTECTION FUND	1,130	2,340	1,130	2,340	-	2,830	990	2,270
13	DJJ ECONOMIC PROTECTION FUND	600	1,250	600	1,250	-	-	530	1,210
14	TACONITE COUNTY ROAD AND BRIGE FUND	-	-	-	-	-	(2,830)	-	-
15	OTHER TACONITE FUNDS	1,390	2,730	1,390	2,730	-	-	1,390	2,730
16	SUBTOTAL: NON-GENERAL FUND CHANGE	4,830	10,080	1,305	5,360	(980)	(590)	2,130	6,130

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 (REVISOR # 21-04319)
 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)
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)
17									
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)	-
25									
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
31									
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
38									
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 (REVISOR # 21-04319)
Changes to General Fund Tax Revenues - February 2021 Forecast

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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 (REVISOR # 21-04319)
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		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)	-	-

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		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	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 (GLTI)	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)
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 Credit Change	TY 21	-	-	(9,300)	(9,700)	-	-	-	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1st SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 (REVISOR # 21-04319)
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
174	Credit: Student Loan, Marriage Credit Change								
	TY 21								
175	Credit: Stillborn Tax Credit, Eligibility Criteria Modified								
	Retro TY16								
176	Credit: Housing Contribution Credit Established								
	TY 23-24								
177	Credit: Housing Tax Credit (85%) Established								
	TY 23-28								
178	Credit: Ethanol Non Refundable Tax Credit								
	TY 21-30								
179	Credit: Liquor Spoilage, COVID-19 Restrictions								
	TY 20-21								
180	Credit: K12 Credit, Credit Amount and Income Threshold Indexed								
	TY 21								
181	Partnership Audits: Multistate Tax Commission (MTC) Model								
	Retro TY 18								
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	-	-
194	SUBTOTAL - Income Tax Law Changes	75,910	363,180	(24,400)	350,790	(262,805)	(55,780)	(490,780)	(63,260)
196	CORPORATE FRANCHISE TAX								
197	Tax Rate, Change from 9.8% to 10.8%,								
	TY 21	330,300	289,300	-	-				
198	Addition: Previously Taxed Foreign Income, Section 965 Repatriation								
	TY 16	284,400	46,600	-	-				
199	Addition: Section 965 Repatriation								
	TY 21			53,600	46,600				
200	Addition: GILTI								
	TY 16	36,400	32,500						
201	Addition: GILTI, Foreign Controlled Corporations, Worldwide Option								
	TY21	-	-	399,500	349,600				
202	Addition: Cooperatives that Claim a Federal Deduction under Sect 199A								
	TY 21	Unknown	Unknown	Unknown	Unknown				
203	Resident Trust Definition Modified								
	TY 21	6,200	6,200	6,200	6,200				
204	Expensing: Section 179 Modified, Full Conformity for Carryover Properties								
	TY 20	(1,000)	800	(1,000)	800	(1,000)	800	(1,000)	800
205	Credit: Historic Rehabilitation Credit, 8-Year Extension								
	TY 22, Sunset after TY 29			(19,300)	(46,200)				
206	Credit: Historic Rehabilitation Credit, One-Year Extension, \$14m Cap								
	TY 22 only					(5,000)	(5,600)		
207	Credit: Historic Rehabilitation Credit, One-Year Extension, No Cap								
	TY 22 only							(12,600)	(14,000)
208	Federal Conformity All Acts -Corporate Franchise Tax Provisions								
		(146,020)	(17,390)	(141,320)	(15,950)	(199,400)	(21,400)	(208,400)	(20,840)
209	Interaction with Gov's Rate Changes: Resident Trust, Modify Definition								
		600	600	-	-				
210	Interaction with Gov's Rate Change: Previously Taxed Income								
		5,500	4,800	-	-				
211	Interaction with Gov's Rate Change: Addition of GILTI								
		2,300	3,300	-	-				
212	Interaction with Fifth Tier at 11.15%: Resident Trust, Modify Definition								
				780	780				
213	Interaction with Property Tax: Soil and Water Conservation District Authority								
		(120)	(500)	-	-				
214	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 (REVISOR # 21-04319)
Changes to General Fund Tax Revenues - February 2021 Forecast

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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	
216	SALES & USE TAXES									
217	Modify exemption for Qualified Data Centers Software Purchases	Various	32,800	70,000	-	-	-	-	-	
218	Modify exemption for Qualified Data Centers Software Purchases									
219	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)
220	Exemption: Establish Collegiate Preferred Seating Exemption	7/1/2021			(1,770)	(1,810)	-	-	-	-
221	Exemption: Establish Food Service Establishments, Covid-Related Purchases Exemption	Retro 3/1/20 to 12/31/21			(9,450)	-	(9,450)	-	-	-
222	Exemption: Expanded to include Prepared Food to Nonprofit Organizations	7/1/2021			(1,800)	(1,960)	-	-	-	-
223	Construction Exemption by Refund: Public Safety Facilities	7/1/2021			(6,120)	(8,730)	(6,120)	(8,730)	-	-
224	Construction Exemption: City of Virginia, Regional Public Safety Ctr				[(230)]	[(230)]			-	-
225	Construction Exemption: City of Maplewood - Fire Station	Purchases 10/1/20 to 6/30/21			(220)	-			-	-
226	Construction Exemption: City of Buffalo - Fire Station	Purchases 4/1/20 to 6/30/21			(230)	-			-	-
227	Construction Exemption: City of Plymouth- Fire Station	Purchases 1/2/21 to 6/30/21			(70)	-			-	-
228	Construction Exemption Extension: City of Minnetonka- Fire Station	Purchases 1/1/21 to 6/30/21			(190)	-			-	-
229	Construction Exemption: City of St. Peter - Fire Station				[(360)]	-			-	-
230	Construction Exemption: City of Bloomington - Fire Station				[(160)]	[(80)]			-	-
231	Construction Exemption: City of Proctor - Sand/Salt Storage Facility				(35)	-			-	-
232	Construction Exemption: MSP Airport	Purchases 7/1/21 to 12/31/23			(2,660)	(1,920)			-	-
233	Construction Exemption: School District 2909- Rock Ridge Public Schools	Purchases 5/2/19 to 12/31/23			(2,560)	(210)			-	-
234	Construction Exemption: School District 701 - Hibbing	Purchases 5/2/19 to 12/31/24			(350)	-			-	-
235	Construction Exemption: School District 413 - Marshall	Purchases 5/2/19 to 12/31/21			(750)	-			-	-
236	Construction Exemption: Twin Cities, Properties Damaged & Destroyed, Twin Cities	Purchases 5/26/20			(3,380)	-			-	-
237	Construction Exemption: Extension, City of Melrose	Various			(60)	-			-	-
238	Various Exemptions: Properties Destroyed by Fire, City of Alexandria	Day Following Enactment			(290)	-			-	-
239	Vendor Allowance Established: 0.15%, Max \$250 Per Reporting Period	Taxes Remitted After 6/30/22					(6,900)	(15,900)	-	-
240	Accelerated June Payment: Exempt Certain Construction Material Vendors	June 2022 Payments							(12,600)	(1,000)
241	Interaction with Tobacco Tax: Electronic Vaping Devices				(170)	(250)			-	-
242	Interaction with Tobacco Tax/Gross Receipts Tax: Nicotine Solutions		(1,660)	(2,500)	-	-			-	-
243	Interaction with Tobacco Tax/Gross Receipts Tax: Electronic Vaping Devices		(260)	(390)					-	-
246	SUBTOTAL - Sales & Use Tax Law Changes		29,570	65,700	(31,415)	(16,290)	(23,780)	(26,040)	(13,910)	(2,410)
248	ESTATE TAX									
249	Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
250										
251	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 (REVISOR # 21-04319)
 Changes to General Fund Tax Revenues - February 2021 Forecast

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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	
252										
253										
254	STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)									
	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)	-	-
255	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)
256	SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	-	-	(20)	-	-	-	(20)	-
257	SUBTOTAL- State General Levy Changes		-	-	(30,770)	(40,200)	(30,750)	(40,200)	(10,670)	(40,200)
259	CIGARETTE & OTHER TOBACCO PRODUCTS TAXES									
260	Gross receipts tax, Impose on Nicotine Solutions at 35%	1/1/2022	19,200	29,500	-	-				-
261	Gross receipts tax, Impose on Electronic Vapor Devices at 35%	1/1/2022	1,100	1,700						-
262	Tobacco Tax, Expand include Nicotine Solutions	1/1/2022	(10,200)	(15,800)	-	-			-	-
263	Tobacco Tax, Expand include Electronic Vapor Devices	1/1/2022	1,300	2,000	-	-			-	-
264	Tobacco Products Tax, Expand to include Electronic Vapor Devices	1/1/2022		-	1,830	2,900			-	-
265	Tobacco & Vapor Taxes, Require Out-of-State Retailers to Collect/Remit	1/1/2022	-	-	-	-			-	-
266	Dedication of Cigarette Tax Revenue, Tobacco Use Prevention/Cessation	7/1/21 (Sunset, 8 yrs)			(30,000)	(30,000)			-	-
267	Dedication of Cigarette Tax Revenue, Tobacco Use Prevention/Cessation	FY 22	-	-	-	-	(5,000)	-	-	-
268	SUBTOTAL- Cigarette & Tobacco Tax Law Changes		11,400	17,400	(28,170)	(27,100)	(5,000)	-	-	-
270	INSURANCE GROSS PREMIUM TAX									
271	Non Admitted Surplus Lines Insurance, Modified Rate from 2.5% to 3.0%	TY 2022	800	1,700	800	1,700	-	-	-	-
272	SUBTOTAL - Insurance Tax Law Changes		800	1,700	800	1,700	-	-	-	-
274	OTHER									
275	Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021			Unknown	Unknown			Unknown	Unknown
276	Budget Reserve Priority Added, June Acceleration Payment Repeal (a)(b)(c)	7/1/2021							-	-
277	SUBTOTAL - Other				Unknown	Unknown			Unknown	Unknown
279	TOTAL TAX POLICY(NON-DEDICATED REVENUE) CHANGES		636,240	814,190	184,505	610,730	(527,735)	(148,220)	(737,360)	(139,910)

281 (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.

282 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.

283 (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

284 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.

285 (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 (REVISOR # 21-04319)

Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)

(All dollars in thousands)

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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)			0	(1,020)
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 Subtotal HCSR + PTR interactions		5,840	13,030	15,150	36,230	3,670	7,230		
20 Renter Property Tax Refund - reduce copays between 5 - 15%	Rent Pd 2021			15,700	32,200				
21 Renter Property Tax Refund - incrs max refund, reduce copay, reduce thrhlds	Rent Pd 2021	37,600	77,100						
22 Renter Property Tax Refund - Exclude Veterans Benefits Hshld Income	Rent Pd 2021	1,200	2,480			1,200	2,480	1,200	2,480
24 SFIA - 10-acre rule adjustment	Assmt 2022	unknown	unknown	unknown	unknown			unknown	unknown
25 SUBTOTAL - TAX REFUNDS		44,640	92,610	30,810	68,430	4,870	9,710	4,750	9,860
LOCAL AIDS									
28 Public Defender Cost (MMB)	Pay 22	(500)	(1,000)	(500)	(1,000)			(500)	(1,000)
29 Public Defender Cost to Public Defense Board	Pay 22	500	1,000	500	1,000			500	1,000
30 Local Homeless Prevention Aid to Counties	Pay 22-29			25,000	50,000			0	0
31 Local Homeless Prevention Aid to Counties	Pay 23-28							0	40,000
32 County Relief grants for local business/nonprofits	DFE			94,650	0				
33 One-time Supplement Local Government Aid - Holdharmless Pay 2022 only	Pay 2022 Only					5,053	0	5,053	0
34 City of Melrose, fire remediation aid	DFE			644	0				
35 City of Alexandria, fire remediation aid	DFE			120	0				
37 City of Floodwood, \$250,000 over 5 yrs (converted HF 584)	Pay 22-26			250	500				
City of Floodwood, \$250,000 by 7.15.2021 (one-time)	FY 2022							250	0

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 (REVISOR # 21-04319)

Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)

(All dollars in thousands)

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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 Staples, \$320,000 over 5 yrs (converted HF 1751)	Pay 22-26			320	640				
40 City of Warren, \$320,000 over 5 yrs (converted HF 1458)	Pay 22-26			320	640				
SUBTOTAL - LOCAL AIDS		0	0	121,304	51,780	5,053	-	5,303	40,000
PROPERTY TAX CREDITS									
45 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 2022			unknown	unknown	Unknown	Unknown	unknown	unknown
46 Establish In-Home Childcare Provider Credit @50% net prop tax	Pay 2022					10,300	22,400		
SUBTOTAL - PROPERTY TAX CREDITS		0	0	0	0	10,300	22,400	-	-
TACONITE TAX RELIEF AREA AIDS & CREDITS									
51 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2022	220	440	220	440			0	330
54 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2024								
SUBTOTAL - TACONITE AREA AIDS & CREDITS		220	440	220	440	-	-	0	330
OTHER AIDS AND ONE-TIME APPROPRIATIONS									
57 Taxpayer Receipt - MMB/DOR admin	FY 2022			174	110				
58 Tax Expenditure Review Commission									
59 Legislature	DFE			802	1,541			664	1,265
60 Department of Revenue	DFE			148	296			148	296
61 Subtotal - Tax Expenditure Review Commission				950	1,837			812	1,561
62 Hospital claims disallowed for revenue recapture	DFE			868	868				
63 Tribal Government Relief payments	FY 2022	11,000	0						
65 Housing Development Fund, Workforce & Affordable Homeownership account	FYs 22-29			30,000	30,000				
66 Free Filing Electronic Report due Jan 15, 2022	FY 2022			175	0				
68 Department of Revenue Administration of 2021 tax bill	FY 2022	6,209	3,720	0	0			3,000	1,000
69 MN Housing Finance Agency administration of MN Housing Tax Credit (FYs 23-28 only)	FY 2023							100	200
70 DEED administration Film Tax Credit (FYs 22-25 only)	FY 2022							100	100
SUBTOTAL - OTHER AIDS & ONE-TIME APPROPRIATIONS		17,209	3,720	32,167	32,815	-	-	4,012	2,861
Total General Fund Changes, Property Tax Aids, Credits and Refunds		62,069	96,770	184,501	153,465	20,223	32,110	14,065	53,051

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 1ST SPECIAL SESSION - OMNIBUS TAX BILL HF 9 (REVISOR # 21-04319)

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	<i>Exemption : Restore K12 School Fundraising Sales Tax Exemption</i>		(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
2	<i>Exemption: Establish Collegiate Preferred Seating Exemption</i>				(100)	(100)			-	-
3	<i>Temporary Exemption for Food Service Establishments, Covid-Related Purchases</i>				(550)	-	(550)	-	-	-
4	<i>Exemption Modified, Expanded to include Prepared Food to Nonprofit Organizations</i>				(100)	(120)			-	-
5	<i>Construction Exemption by Refund: Public Safety Facilities</i>				(350)	(510)	(350)	(510)	-	-
6	<i>Construction Exemption: City of Virginia, Regional Public Safety Ctr</i>				[(10)]	-			-	-
7	<i>Construction Exemption: City of Maplewood - Fire Station</i>				(10)	-			-	-
8	<i>Construction Exemption: City of Buffalo - Fire Station</i>				(10)	-			-	-
9	<i>Construction Exemption: City of Plymouth- Fire Station</i>				(10)	-			-	-
10	<i>Construction Exemption Extension: City of Minnetonka- Fire Station</i>				(10)	-			-	-
11	<i>Construction Exemption: City of St. Peter - Fire Station</i>				[(20)]	-			-	-
12	<i>Construction Exemption: City of Bloomington - Fire Station</i>				[(negligible)]	-			-	-
13	<i>Construction Exemption: City of Proctor - Sand/Salt Storage Facility</i>				(negligible)	-			-	-
14	<i>Construction Exemption: MSP Airport</i>				(160)	(120)			-	-
15	<i>Construction Exemption: School District 2909- Rock Ridge Public Schools</i>				(140)	(10)			-	-
16	<i>Construction Exemption: School District 701 - Hibbing</i>				(20)	-			-	-
17	<i>Construction Exemption: School District 413 - Marshall</i>				(40)	-			-	-
18	<i>Construction Exemption: Twin Cities, Properties Damaged & Destroyed, Twin Cities</i>				(200)	-			-	-
19	<i>Construction Exemption: Extension, City of Melrose</i>				(5)	-			-	-
20	<i>Various Exemptions: Properties Destroyed by Fire, City of Alexandria</i>				(20)	-			-	-
21	<i>Accelerated June Payment Requirement: Exempt Certain Construction Vendors</i>								(700)	(negligible)
22	<i>Interaction with Tobacco Tax/Gross Receipts Tax: Electronic Vaping Devices</i>		(10)	(20)					-	-
23	<i>Interaction with Tobacco Tax/Gross Receipts Tax: Nicotine Solutions</i>		(100)	(140)					-	-
24	<i>Nicotine Solutions & Vapor Products</i>		-	-					-	-
25	<i>Tobacco Tax, Inclusion of Vaping Devices</i>				(10)	(20)			-	-
26	Total - Legacy Funds:		1,710	3,760	(1,815)	(960)	(980)	(590)	(780)	(80)
SPECIAL REVENUE FUND										
28	<i>Revenue Recapture; Certain Nonprofit Hospitals Claims Disallowed</i>				(344)	(314)			-	-
29	<i>Reduced Appropriation (OPEN) of Revenue Recapture offset fees</i>				344	314			-	-
30	<i>Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Accounts</i>				30,000	30,000			-	-
31	<i>Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Projects</i>				(30,000)	(30,000)			-	-
32	<i>Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Accounts</i>						5,000	-	-	-
33	<i>Dedication of Cigarette Tax Revenue; Tobacco Use Prevention/Cessation Projects</i>						(5,000)	-	-	-

OMNIBUS TAX BILL - JOINT TRACKING SHEET

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
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	990
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		530	1,210
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		1,390	2,730
65									
66	TOTAL NON-GENERAL FUND CHANGES		4,830	10,080	1,305	5,360	(980)	(590)	2,130

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9 (REVISOR #21-04319)

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 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 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 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 - OMNIBUS TAX BILL, HF 9 (REVISOR #21-04319)

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