

Taxes Conference Committee; items for discussion May 15, 2021

Provision	Side-by-side Page Number	House Bill	Senate Bill	Senate page and lines	Original Senate Bill
Class 4d low-income rental housing class rate reduction; notice, approval, and application requirements	27-28	Article 7, section 16 (first-tier limit freeze provision only) Article 13, section 24 (Class 4d report)	Article 4, sections 5-8	48.23 - 56.23	SF 316 (Senjem)
Housing contribution fund tax credit	10-11; 12-13; 23	No comparable provision	Article 2, sections 11 & 13 Article 3, section 11	19.19 - 21.21; 22.13 - 25.10; 35.23 - 36.2	SF 1866 (Nelson)
Partnership audits	16-18	Article 3 (entirety)	Article 7 (entirety)	86.26 - 103.26	SF 2169 (Nelson)
Historic structure preservation credit	10	Article 2, section 27	Article 2, sections 7-10	17.1 - 19.17	SF 685 (Miller)