

2013 Session - - Omnibus Tax Bill Summary Comparison: Governor March 2013, House: HF 677- 3E and Senate: HF 677 - 1UE
 All Numbers in Thousands

19-May-13

Fiscal Summary	Gov-Mar 2013		House OTB		Senate OTB		Conference					
	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17
1 Current Law Base - 2013 February Forecast for Revenues	32,307,810	34,018,682	32,307,810	34,018,682	32,307,810	34,018,682	15,651,423	16,656,387	32,307,810	16,667,576	17,351,106	34,018,682
2 Current Law Base - 2013 February Forecast For Tax Aids and Credits	2,710,851	2,785,800	2,710,851	2,785,800	2,710,851	2,785,800	1,345,939	1,364,912	2,710,851	1,381,624	1,404,176	2,785,800
3												
4 Budget Recommendations												
5 Total General Fund Revenue Changes (Including HIF Transfer)	1,794,065	1,742,020	2,641,937	1,544,160	1,875,660	1,930,845	1,128,657	992,190	2,120,847	1,025,468	1,098,767	2,124,235
6												
7 Total General Fund Expenditure Changes (Aid & Credits + Education)	135,530	272,840	1,123,075	620,673	284,197	624,926	67,648	343,173	410,821	371,877	388,327	760,204
8												
9												
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11												
12												
13												
14												

HIF denotes Health Impact Fee

GENERAL FUND TAX REVENUES
Governor March, HF 677-3E and HF 667-1UE
Dollars in Thousands

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1					TAX REVENUES												
2					Individual Income Tax												
3					Rate Changes (4th Tier at 9.85%)	1,118,900	1,144,600			0	0	592,500	526,400	1,118,900	554,300	590,300	1,144,600
4					Rate Changes (3rd Tier at 9.4%)					1,213,600	1,233,800			0			0
5	677	GOV			Rate Change (House 4th Tier at 8.49% for MJ Filers at \$400,000)			281,800	290,500								
6					AMT increase to 6.75%							2,700	2,900	5,600	2,800	2,900	5,700
7					4% Surcharge at \$500,000 (\$250,000 for married separate filers)			1,225,900	0								
8	1493	Lenczewski			Disallow Charitable Contribution Deduction			393,500	436,600								
9	1493	Lenczewski			Disallow Charitable Contribution Subtraction for Non Itemizers			16,600	18,900								
10					Charitable Contribution Credit			(346,000)	(386,100)								
11	1493	Lenczewski			Repeal Long Term Care Insurance			17,200	17,800								
12			1225	Stumpf	Dental Provider MA Subtraction					(13,000)	(15,500)			0			0
13	1623	Beard	1301	Koenen	Shortline RR Subtraction			(120)	0	(120)	0	(120)	0	(120)	0	0	0
15					Part Year Residents Maintaining a MN Abode	30,000	30,000			0	0			0			0
16			11	Division	Income Tax Credit (Clothing)					(66,950)	(91,100)			0			0
17			241	Eken	Greater MN Internship Program					(2,020)	(4,040)	0	(2,020)	(2,020)	(2,020)	(2,020)	(4,040)
18			226	Koenen	Modify Angel Investment Credit Definitions and Qualifications					(10,000)	0			0			0
			131	Chamberlain	& Increase Angel Investment Credit												
			285	Nelson													
			730	Bonoff													
19	1199	Mahoney			Modify Angel Investment Credit Definitions & Required Qualifications												
20			1175	Dziedzic	Historic Structure Rehabilitation Credit					(4,000)	(30,000)	(4,000)	0	(4,000)	(6,600)	(18,900)	(25,500)
21	1354	Marquart			Historic Structure Rehabilitation Credit Modifications												
22			1491	Jensen	Greater MN Business Expansion Credit					(5,000)	(10,000)			0			0
23	1493	Lenczewski			Make R&D Tax Credit Nonrefundable			4,800	4,200								
24			10	Rest	Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)					(800)	(900)			0			0
25					Make R&D Credit nonrefundable and allow to all unitary group members							2,500	2,300	4,800	2,200	2,000	4,200
26					Modify & Increase Past Military Service Credit (to \$1,500)					(2,000)	(2,000)			0			0
27					Increase Combat Zone Credit (to \$200)					(3,000)	(3,000)			0			0
28	532, 533	Bernardy Wills			Veterans Jobs Tax Credit			(19,500)	(17,700)								
29	62	Dettmer			Credit for Past Military Service			(Negli.)	(Negli.)			(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
30					Income Tax Interactions - Governor	2,240	4,660							0			0

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31					<i>Income Tax Interactions - State General Levy</i>					(330)	(740)			0			0
32			312	Rest	<i>Income Tax Interactions for MV Defn Modifications</i>			(120)	(240)	(120)	(240)	0	(120)	(120)	(120)	(120)	(240)
33			1491	Reinert	<i>Income Tax Interactions - LGA Modification</i>			1,450	3,650	1,480	2,960	0	1,450	1,450	1,500	1,540	3,040
34					<i>Income Tax Interactions - LGA Increase Red Wing</i>							0	20	20	0	0	0
35					<i>Income Tax Interactions - County Program Aid Increase</i>			540	1,080	740	1,480	0	720	720	720	720	1,440
36					<i>Income Tax Interactions - Township Aid</i>					190	380	0	380	380	380	380	760
37					<i>Income Tax Interactions - PILT Modifications</i>					80	160	0	80	80	80	80	160
38					<i>Income Tax Interactions - Mahnommen Aid Increase</i>			(10)	(20)	10	20	0	10	10	10	10	20
39					<i>Income Tax Interactions - Fiscal Disparities Mod'n for Bloomington</i>			(350)	(730)			0	(350)	(350)	(360)	(370)	(730)
40					<i>Income Tax Interactions - Metro Transit Capital</i>				(350)			0	0	0	0	(350)	(350)
41					<i>Income Tax Interactions - Operating Referendum Equalization + Location Equity Index + Integration Levy</i>					10,940	17,820	0	1,920	1,920	1,290	860	2,150
42					<i>Income Tax Interactions -Levy Limits 3%</i>							0	1,200	1,200	1,400	1,660	3,060
43					<i>Income Tax Interactions - House</i>			(2,200)	(48,700)								
44			552	Governor	<i>Federal Conformity</i>	(28,395)	(41,285)							0			0
45	318	Davids			<i>Federal Conformity to Section 179 Expensing</i>			(15,100)	9,400								
46	318	Davids			<i>Other Fed Conformity with Income Bracket Adjustments (see attached spreadsheet)</i>			(38,695)	(32,285)								
47					<i>Federal Conformity-Incrsd Sec 179 Expensing w/ 80% addback & 5-yr recovery (TY13)</i>							1,200	3,700	4,900	100	(1,700)	(1,600)
48					<i>Federal Conformity - 50% Bonus Depreciation, with 80% addback & 5-yr recovery (TY 13)</i>							800	5,400	6,200	(300)	(3,200)	(3,500)
49																	
50					Subtotal Income Tax Changes	1,122,745	1,137,975	1,519,695	296,005	1,119,700	1,099,100	595,580	543,990	1,139,570	555,380	573,790	1,129,170
51																	
52					Corporate Franchise Tax												
53			552	Governor	<i>Foreign Source Royalty Repeal</i>	189,200	155,700			189,200	155,700	111,600	77,600	189,200	77,300	78,400	155,700
54	1493	Lenczewski			<i>Reduce Foreign Royalty Subtraction from 80% to 50%</i>			65,900	54,200								
55	677	Gov	552	Governor	<i>FOC Repeal</i>	44,000	36,700	44,000	36,700	44,000	36,700	25,800	18,200	44,000	18,200	18,500	36,700
56			552	Governor	<i>Interaction for FOC/Royalty Repealers</i>	4,000	4,000	4,000	4,000	4,000	4,000	2,000	2,000	4,000	2,000	2,000	4,000
57	677	Gov	552	Governor	<i>Measurement of MN Sales</i>	46,000	40,000	46,000	40,000	46,000	40,000	26,000	20,000	46,000	20,000	20,000	40,000
58	677	Gov	552	Governor	<i>Foreign Partnerships</i>	12,000	12,000	12,000	12,000	12,000	12,000	6,000	6,000	12,000	6,000	6,000	12,000
59			552	Governor	<i>Economic Substance Doctrine</i>	400	1,750			0	0	0	0	0	0	0	0
60	677	Gov	552	Governor	<i>REIT Dividends</i>	2,000	2,000	2,000	2,000	2,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000

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61	677	Gov	552	Governor	Increase Minimum Fee	18,700	19,400	18,700	19,400	18,700	19,400	9,300	9,400	18,700	9,600	9,800	19,400
62	1440	Hornstein			Tax Havens			36,500	28,400								
63			1225	Stumpf	Dental Provider MA Subtraction					(3,800)	(4,600)			0			0
64	1623	Beard	1301	Koenen	Shortline RR Subtraction			(80)	0	(80)	0	(80)	0	(80)	0	0	0
65	1493	Lenczewski			Make R&D Tax Credit Non Refundable			83,800	62,900								
66			10	Rest	Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)					(40,100)	(37,800)						
67					Make R&D Credit nonrefundable and allow to all unitary group members							52,700	37,800	90,500	35,200	32,600	67,800
68					Reduce Rate (9%/5.3% AMT)					(161,000)	(136,300)						
69					Reduce Rate on Expanded Provisions					(24,300)	(20,500)						
70					Corporate Interactions - State General Levy					(3,000)	(6,670)						
71					Corporate Interactions - MV Def'n Modification			(30)	(60)	(30)	(60)	0	(30)	(30)	(30)	(30)	(60)
72					Corporate Interactions - LGA Increase	620	1,290	500	1,200	500	1,000	0	500	500	520	530	1,050
73					Corporate Interactions - County Program Aid			180	360	240	480	0	240	240	240	240	480
74					Corporate Interactions - Township Aid					60	120	0	120	120	120	120	240
75					Corporate Interactions - PILT					30	60	0	30	30	30	30	60
76					Corporate Interactions - E12 Omnibus & Tax Omnibus					1,730	3,330	0	0	0	0	0	0
77					Corporate Interactions - Operating Referendum Equalization + Location Equity Index + Integration Levy							0	300	300	160	100	260
78					Corporate Interactions - Levy Limits 3%							0	430	430	500	590	1,090
79			207	Wiklund	Corporate Interactions - Fiscal Disparities Mod'n for Bloomington			(120)	(270)	(120)	(240)	0	(120)	(120)	(130)	(140)	(270)
80					Corporate Tax Interactions - Metro Transit Capital				(120)			0	0	0	0	(120)	(120)
81					Corporate Interactions - Disparity Reduction Credit				100	0	120	0	0	0	50	50	100
82			552	Governor	Federal Conformity	12,800	(9,755)										
83	318	Davids			Federal Conformity to Section 179 Expensing			(6,400)	3,900								
84	318	Davids			Other Fed Conformity with Income Bracket Adjustments (see attached spreadsheet)			9,900	(9,105)								
85					Federal Conformity-Incrsd Sec 179 Expensing w/ 80% addback & 5-yr recovery (TY13)							450	1,600	2,050	50	(700)	(650)
86					Federal Conformity - 50% Bonus Depreciation, with 80% addback & 5-yr recovery (TY 13)							1,900	12,600	14,500	(800)	(7,500)	(8,300)
87					Subtotal Corporate Franchise Tax Changes	329,720	263,085	316,850	255,605	86,030	68,740	236,670	187,670	424,340	170,010	161,470	331,480
88																	

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89					Sales Tax												
90			1617	Division	Rate Reduction on Items Currently Taxed To 5.675%					(1,195,300)	(1,321,000)			0			0
91			552	Governor	Affiliate Nexus	9,700	12,460							0			0
92			1617	Division	Affiliate Nexus/Drop Ship					8,500	10,900	4,300	5,400	9,700	5,940	6,520	12,460
93	492	Loefler			Affiliate Nexus/Definition of Solicitor Nexus Modified			9,700	12,460								
94			1617	Division	Digital Products				0	10,100	12,100			0			0
95					Digital Products - modified							3,910	4,570	8,480	4,930	5,210	10,140
96			1617	Division	Custom Software				0	25,700	30,300			0			0
97			1617	Division	Parallel Taxation of Direct Satellite Services (Conference @ 6.5% rate)				0	2,200	2,500	1,140	1,320	2,460	1,400	1,480	2,880
98	1743	Lenczewski	1617	Division	Admission to Stadium Box Seats and Suites -Pro Sports			4,700	6,100	4,100	4,300			0			0
99			1617	Division	Admission to Exhibitions				0	1,260	1,420			0			0
100			1617	Division	Clothing				0	541,800	602,800			0			0
101			1617	Division	Over The Counter Drugs				0	81,700	90,800			0			0
102			1617	Division	Personal services (e.g. hair, nails, tattoos)				0	152,700	170,000			0			0
103			1617	Division	Other Personal Services - wedding planning, dating services, personal shopping				0	18,600	20,800			0			0
104			1617	Division	Auto Repair Services				0	277,800	314,000			0			0
105			1617	Division	Household Goods Repair & Maintenance				0	63,400	73,500			0			0
106			1617	Division	Electronic and commercial equipment repair & maintenance				0	133,000	159,500	70,700	81,700	152,400	88,000	94,700	182,700
107			1617	Division	Warehousing & Storage Services (Not Incl. Storage of Farm Products, Data or Refrigerated Storage)				0	165,500	198,500						
108					Warehousing & Storage Services (Not Incl. Storage of Farm Products, Data or Refrigerated Storage) (Eff April 1, 2014)							13,000	82,400	95,400	88,800	95,600	184,400
109			1617	Division	Telecommunications Equipment				0	58,200	71,800	30,400	36,200	66,600	39,500	42,700	82,200
110			1617	Division	Court Reporter Documents				0	3,500	3,600			0			0
111			1617	Division	Publications (excl. Newspapers)				0	5,400	5,600			0			0

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112			1617	Division	Super Bowl Tickets				0	0	0			0			0
113			326	Rest	MV Paint Purchased by Auto Repair Shops Exempt				0	(17,800)	(20,100)	2,400	2,700	5,100	2,800	2,900	5,700
114	426	Davnie			New Method for Calculating MV Paint and Materials			5,100	5,700								
115			78	Rest	Sales Tax Upfront Capital Equipment Exemption - Phase-in - 80 employees or less FY15, fully implemented in FY16					(18,000)	(127,200)			0			0
116	288	Fischer			Upfront Capital Equipment Exemption/ Remove Refund Requirement (CC Eff 9/14)			(139,600)	(49,100)			0	(81,300)	(81,300)	(69,700)	(31,600)	(101,300)
117	1659	Fritz	1492	Rest	Nursing Home Exemption			(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
118	1661	Davids	1433	Rest	Multiple Points of Use			(1,370)	(1,560)	(1,200)	(1,360)	(640)	(730)	(1,370)	(760)	(800)	(1,560)
119	719	Howe		Fischbach	Religious Affiliation Exemption			(143)	(105)	(125)	(91)	(93)	(50)	(143)	(52)	(53)	(105)
120			104	Wiger Senjem	Sales and Use Tax Exemption for Cities & Counties					(202,300)	(221,900)			0			0
121					Sales and Use Tax Exemption for Cities & Counties (Effective Jan 1, 2014)							(49,800)	(122,200)	(172,000)	(125,400)	(128,700)	(254,100)
122	1341	Schoen	1203	Eaton	Durable Medical Goods Exemption (Conference Eff. July 1, 2013)			(790)	(920)	(1,980)	(800)	(370)	(420)	(790)	(450)	(470)	(920)
123			868	Schmit	Data center qualifications modification					(1,700)	(5,100)	0	(2,000)	(2,000)	(2,100)	(6,200)	(8,300)
124			621	Ingebrigtsen	Critical Access Dental Clinic Sales Tax Exemption					(28)	(14)						
125					Critical Access Dental Clinic Sales Tax Exemption with the A57 Amendment							(240)	(30)	(270)	(30)	(30)	(60)
126			303	Rest	Sales Tax On Aircraft Deposit in the Special Airports Fund					(4,800)	(4,800)	(2,900)	(2,900)	(5,800)	(2,900)	(2,900)	(5,800)
127			303	Rest	Sales and Use Tax Exemption for Aircraft Parts and Labor					(7,400)	(8,100)	(3,600)	(3,800)	(7,400)	(4,000)	(4,100)	(8,100)
128				Kent	High and Low Intensity Research Facility Construction Materials Sales Tax Exemption					(2,530)	(870)	(1,000)	(1,900)	(2,900)	(1,000)	0	(1,000)
129	1012	Beard	949	Pratt	Industrial Measurement Facility Construction Materials Sales Tax Exemption			0	(815)	0	(710)	0	0	0	(815)	0	(815)
130	1781	Hortman	1615	Eaton	Biopharmaceutical Facility Construction Materials Sales Tax Exemption			0	(940)	0	(800)	0	0	0	0	(940)	(940)
131			207	Wiklund	Retail/Hotel/Amusement Park/Office Construction Project Materials Exemption					(3,300)	(4,600)						
132	409	Norton	343	Senjem Skoe	Rochester Medical Development Facilities Construction Materials Sales Tax Exemption					0	(600)						
133	409	Norton			Rochester Medical Development Facilities Construction Materials Sales Tax Exemption			0	(715)			0	0	0	(345)	(370)	(715)
134	1483	Metsa			Existing Structure at Resort/Recreational Camping Area Construction Materials Exemption			(960)	(1,050)								
135			1451	Jensen	Greater MN Business Expansion Sales Tax Exemption					(1,000)	(2,000)	0	(7,000)	(7,000)	(7,000)	(7,000)	(14,000)

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136	428	Anzenc			Public Safety Radio Communication/Other Systems			(1,600)	(450)								
	118	McNamar			Exemption												
137	802	Lesch			Coin-Operated Amusement Machine Exemption			(380)	(460)								
138	1080	Davnie			Non Profit Car Sharing Organization Exemption			(75)	(95)								
139	1696	Erickson, R.		Koenen	Payments Made to An Electric Cooperative By A Customer Exemption			0	0			0	0	0	0	0	0
140	1381	Myhra			Modifies Definition of Retail to Include Rent-to-Own or Lease-to-Own. Also Allows Sales Tax To Be Paid On An Incremental Basis			0	0								
141																	
142					Subtotal General Sales Tax Changes	9,700	12,460	(125,418)	(31,950)	95,997	52,375	67,207	(8,040)	59,167	16,818	65,947	82,765
143																	
144					Statewide General Levy												
145					Eliminate Public Utility Elec Gen Exempt				0	32,100	43,000			0			0
146					Fix rate at 2002 level				0	143,600	218,500			0			0
147					Subtotal Statewide Property Tax Changes	0	0	0	0	175,700	261,500	0	0	0	0	0	0
148																	
149					Estate Tax												
150	1092	Poppe	900	Koenen	Modify Qualified Farm and Small Business Provisions			23,800	47,200	23,800	47,200	9,200	14,600	23,800	20,400	26,800	47,200
151					Modify Qualifications Allowing Relative & Special Homestead Property Under the Qualified Farm Exemption			(Unknown)	(Unknown)			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
152	805	Mullery			Impose Gift Tax & Include Certain Gifts in Estate			41,400	65,200			13,500	27,900	41,400	31,200	34,000	65,200
153	806	Mullery			Taxation of Nonresident Property Held in a Pass-Through Entity			12,800	15,300			5,400	7,400	12,800	7,600	7,700	15,300
154					Subtotal Estate Tax	0	0	78,000	127,700	23,800	47,200	28,100	49,900	78,000	59,200	68,500	127,700
155																	
156					Special Taxes												
157			1407	Pederson	Combined Net to Gross Receipts & Exempt for Certain Bingo Halls					(620)	(620)			0			0
158				Ruud	Expands the Exemption for Certain Annual Raffles					(77)	(80)			0			0
159				Ruud	Expands the Exemption for Certain Annual Raffles Reducing the Prize Threshold (A57 Amendment)							(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
160			1617	Division	Sports Memorabilia (13%)					32,300	38,100			0			0
161	1743	Lenczewski			Sports Memorabilia (10%)			16,000	18,800								

GENERAL FUND TAX REVENUES
Governor March, HF 677-3E and HF 667-1UE
Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Gov Mar FY 2014-15	Gov Mar FY 2016-17	House FY 2014-15	House FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17
162	Gov	677	552	Governor	Motor Vehicle Rental Tax - Increase	15,000	16,500	15,000	16,500	15,000	16,500	7,300	7,700	15,000	8,100	8,400	16,500
163					Subtotal Other Special Tax Changes	15,000	16,500	31,000	35,300	46,603	53,900	7,300	7,700	15,000	8,100	8,400	16,500
164																	
165	91	Lenczewski	552	Governor	Cigarette Excise Tax	318,800	329,600										
166			1617	Division	Increase the Excise Tax on Cigarettes by \$0.94/pack & Convert the Health Impact Fee of \$0.75/pack to a Tax					598,900	632,700						
167					Increase the Excise Tax on Cigarettes by \$1.60/pack & Convert Existing Health Impact Fee (\$0.75) to A Cigarette Excise Tax.			664,900	703,500			317,000	347,900	664,900	350,800	352,700	703,500
168			552	Governor	In-Lieu Sales tax on Cigarettes at 6.875%	2,300	2,500	(3,200)	(4,200)	1,900	2,000	(1,400)	(1,800)	(3,200)	(2,000)	(2,200)	(4,200)
169			552	Governor	Cigarette Floor Stocks Tax	17,900	0	30,400	0	17,900	0	32,400	0	32,400	0	0	0
170					Cigarette Floor Stocks Tax Set-Aside to the Stadium Reserve							(26,500)					
171			209	Dibble	Nonsettlement Fee	0	0	120	120	1,200	1,200	60	60	120	60	60	120
172					Cigarette & Tobacco Refunds			(400)	(400)			(200)	(200)	(400)	(200)	(200)	(400)
173					Interaction with Set-Aside to the Stadium Reserve							(1,370)	0	(1,370)	0	0	0
174					Subtotal - Cigarettes	339,000	332,100	691,820	699,020	619,900	635,900	319,990	345,960	665,950	348,660	350,360	699,020
175					Reduction in Transfer to the General Fund from the Health Impact Fund	(44,700)	(45,500)										
176					Repeal Cigarette Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer			(321,000)	(328,600)	(320,920)	(328,590)	(154,500)	(166,500)	(321,000)	(165,300)	(163,300)	(328,600)
177					Subtotal - Cigarettes After Transfer	294,300	286,600	370,820	370,420	298,980	307,310	165,490	179,460	344,950	183,360	187,060	370,420
178																	
179																	
180					Other Tobacco Products Excise Tax Increased by 20%	25,200	28,400										
181			552 791	Koenen	Other Tobacco Products Excise Tax Increased from 35% to 90% (Increase of 20% & Converted the Health Impact Fee of 35% to a Tax) (Includes Moist Snuff)					71,900	90,400						
182					Tobacco Rate Excise Tax Increased from 35% to 95% of the wholesale price with Minimum Tax on Moist Snuff			97,100	110,200			45,500	51,600	97,100	53,900	56,300	110,200
183					Tobacco - Sales Tax Interaction	800	900	1,300	1,400	800	800	600	700	1,300	700	700	1,400
184					Subtotal - Tobacco	26,000	29,300	98,400	111,600	72,700	91,200	46,100	52,300	98,400	54,600	57,000	111,600
185					Reduction in Transfer to the General Fund from the Health Impact Fund	(3,400)	(3,900)										
186					Repeal Tobacco Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer			(55,400)	(62,500)	(55,410)	(62,480)	(25,900)	(29,500)	(55,400)	(30,600)	(31,900)	(62,500)
187					Subtotal - Tobacco After Transfer	22,600	25,400	43,000	49,100	17,290	28,720	20,200	22,800	43,000	24,000	25,100	49,100
188																	
189			791	Koenen	Little Cigars - Cigarette Excise Tax Equivalent					21,000	22,000						
190			791	Koenen	Little Cigars - Other Tobacco Products Excise Tax					(4,000)	(4,200)						
191			791	Koenen	Little Cigars - Sales Tax					400	400						

GENERAL FUND TAX REVENUES

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192			1617	Division	Premium Cigars Minimum Tax					(700)	(800)	(400)	(500)	(900)	(500)	(500)	(1,000)
193					Cigarette and Other Tobacco Products Refunds					(400)	(400)						
194					Impose Cigarette tax on Little Cigars - Excise Tax Rate Change			19,900	20,300			9,600	10,300	19,900	10,200	10,100	20,300
195					Impose Cigarette tax on Little Cigars - Impose Non Settlement Fee			2,900	3,000			1,400	1,500	2,900	1,500	1,500	3,000
196					Impose Cigarette tax on Little Cigars - In Lieu Sales Tax at 6.875%			3,200	3,400			1,500	1,700	3,200	1,700	1,700	3,400
197					Impose Cigarette tax on Little Cigars - Other Tobacco Products			(4,000)	(4,200)			(1,900)	(2,100)	(4,000)	(2,100)	(2,100)	(4,200)
198					Impose Cigarette tax on Little Cigars - Sales Tax Interaction			(1,500)	(1,600)			(700)	(800)	(1,500)	(800)	(800)	(1,600)
199					Subtotal - Little Cigars			20,500	20,900	16,300	17,000	9,500	10,100	19,600	10,000	9,900	19,900
200																	
201					Subtotal Cigarette, Tobacco, Moist Snuff, Little Cigars, & Premium Cigar Changes After Reduction in Transfers	316,900	312,000	434,320	440,420	332,570	353,030	195,190	212,360	407,550	217,360	222,060	439,420
202																	
203	885	Clark			Alcohol Excise Tax Increase, Equivalent of 7 cents/drink			338,400	367,000								
204	1109	Torkelson	587	Dahms	Small Brewer Credit Qualifying Threshold Increase from 100,000 to 250,000 Barrels					(840)	(860)	(420)	(420)	(840)	(430)	(430)	(860)
205					Small Brewer Credit Modifications Parameters Increased			(7,800)	(8,000)								
206					Small Winery Credit			(520)	(520)								
207					Interactions with Sales Tax			12,000	12,900								
208					Interaction with Liquor Gross Receipts			4,600	5,000								
209					Subtotal Alcohol Changes	0	0	346,680	376,380	(840)	(860)	(420)	(420)	(840)	(430)	(430)	(860)
210																	
211					Minerals												
212				Tomassoni	Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund					(3,900)	(4,140)			0			0
213					2.5 Cent Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund							(970)	(970)	(1,940)	(970)	(970)	(1,940)
214	1493	Lenczewski			Increase Taconite Occupation Rate from 2.45% to 4.9%			38,700	40,600								
215	1336	Hansen			Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Operations Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand			2,110	4,100								
216					Subtotal Minerals	0	0	40,810	44,700	(3,900)	(4,140)	(970)	(970)	(1,940)	(970)	(970)	(1,940)
217																	

GENERAL FUND TAX REVENUES

Governor March, HF 677-3E and HF 667-1UE

Dollars in Thousands

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218																		
219					TOTAL - ALL TAX REVENUE CHANGES (Incl. Transfer)	1,794,065	1,742,020	2,641,937	1,544,160	1,875,660	1,930,845	1,128,657	992,190	2,120,847	1,025,468	1,098,767	2,124,235	

GENERAL FUND TAX REVENUES, AIDS AND CREDITS

Governor March, HF 677-3E and HF 667-1UE

Dollars in Thousands

Note: Positive numbers are increases to program expenditures; negative numbers are decreases to program spending (cost savings). "Negli" means negligible impact, meaning less than \$5,000.

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee						
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
						TAX AIDS AND CREDITS												
Property Tax Refunds																		
<i>Proposed Changes</i>																		
1																		
2			552	Governor	<i>PTR Interaction - Gov (Incl. K12 Proposal)</i>	(2,870)	(5,960)											
3	2	Davnie			<i>Increase Homestead Credit Refund; decrease threshold percentage for homeowners, modify definition of income to exclude retirement contributions</i>			85,600	179,300			0	85,600	85,600	88,200	91,100	179,300	
4	333	Davnie			<i>Notification of Potential Eligibility</i>			339	128			0	0	0	0	0	0	0
5					<i>Homeowner PTR participation incrs- one year + report</i>			71,000	148,000			0	0	0	0	0	0	0
6					<i>Targeted Notification - one year + report</i>							0	34,000	34,000	35,000	36,000	71,000	
7					Subtotal Homeowner PTR changes	(2,870)	(5,960)	156,939	327,428	0	0	0	119,600	119,600	123,200	127,100	250,300	
8																		
9					<i>Proposed Changes</i>													
11																		
12			552	Governor	<i>Increase Renter Property Tax Refunds</i>	18,400	38,800			18,400	38,800			0				0
13	2	Davnie	1583	Koenen	<i>Increase Renter Property Tax Refund; decrease threshold percentage for renters, increase maximum refunds, modify definition of income to exclude retirement contributions</i>			15,500	33,600			0	15,500	15,500	16,400	17,200	33,600	
14	333	Davnie																
16	173	Morgan			Subtotal Renter PTR changes			15,500	33,600	18,400	38,800	0	15,500	15,500	16,400	17,200	33,600	
17																		
19					<i>Proposed Changes</i>													
20			492	Skoe	<i>SFIA; Remove Limit & Create a New Payment Rate (\$7.25/acre); Add'l Limitation</i>					4,310	4,350			0				0
21					<i>SFIA; Remove Limit & Retain Current Rate of \$7/acre; Make further limitations</i>							1,950	1,950	3,900	1,950	1,950	3,900	
22	1493	Lenczewski			<i>Sustainable Forest Credits (SFIA) - max refund not to exceed one-half property taxes</i>			(2,000)	(4,300)									
23					Subtotal Forest Land Credits (SFIA) changes			(2,000)	(4,300)	4,310	4,350	1,950	1,950	3,900	1,950	1,950	3,900	
25																		
27					Section Summary:													
28					Subtotal - Property Tax Refunds Changes only	(2,870)	(5,960)	170,439	356,728	22,710	43,150	1,950	137,050	139,000	141,550	146,250	287,800	

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee						
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
						29					Other Tax Refunds							
31					Proposed Changes													
32	1493	Lenczewski			Suspend PCR for 4 years			(12,000)	(12,000)					0				0
33					Subtotal Political Contribution Rfnd changes			(12,000)	(12,000)	0	0	0	0	0	0	0	0	0
36					Section Summary:													
39					Subtotal - Other Tax Refunds Changes only	0	0	(12,000)	(12,000)	0	0	0	0	0	0	0	0	0
41					Aids and Credits													
43					Proposed Changes													
44			552	Governor	LGA Increase and Formula Change	80,000	160,000											
45			1491	Reinert	LGA Increase and Formula Change					80,000	160,000	0	80,000	80,000	80,000	80,000	80,000	160,000
46	1608	Lien			LGA Increase and Formula Change			80,000	160,000									
47					inflation adjustment			0	29,400									
48					population growth adjustment			0	13,700									
49					modified population growth adjustment							0	0	0	2,500	5,000		7,500
50					Mahnomen LGA Increase							0	160	160	160	160		320
51					Red Wing LGA Increase (one-time)							0	1,000	1,000	0	0		0
52					property tax interactions			(2,640)	(6,620)	(1,890)	(3,780)	0	(2,590)	(2,590)	(2,640)	(2,720)		(5,360)
54					Subtotal Local Government Aid Changes only	80,000	160,000	77,360	196,480	78,110	156,220	0	78,570	78,570	80,020	82,440		162,460
56					Proposed Changes													
57			552	Governor	County Program Aid Increase	40,000	80,000			40,000	80,000							
58	2	Davnie			County Program Aid Increase + tech amd			30,000	60,000			0	40,000	40,000	40,000	40,000		80,000
59					property tax interactions			(980)	(1,960)	(930)	(1,860)	0	(1,270)	(1,270)	(1,270)	(1,270)		(2,540)
60			552	Senate	Township Aid (Eff. CY 2014)					5,000	10,000	0	10,000	10,000	10,000	10,000		20,000
61					property tax interactions					(230)	(460)	0	(460)	(460)	(460)	(460)		(920)
63					Subtotal County/Township Aid Changes only	40,000	80,000	29,020	58,040	43,840	87,680	0	48,270	48,270	48,270	48,270		96,540
66					Proposed Changes													
67			528	Skoe	Mahnomen Aid Increase					1,200	1,200	600	600	1,200	600	600		1,200
68	2	Davnie			Mahnomen Aid Sunset			(600)	(1,200)									
69					property tax interactions			20	40	(10)	(20)	0	(20)	(20)	(20)	(20)		(40)
71					Subtotal Mahnomen Aid Changes only	0	0	(580)	(1,160)	1,190	1,180	600	580	1,180	580	580		1,160
73	515	Lien			Border City Zone Allocations			1,500	0			1,500	0	1,500	0	0		0

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee							
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
						78	1638	Lien	1500	Eken	Proposed Changes								
79																			
80																			
82					Subtotal Border City Disparity Credit Changes only	0	0	1,560	3,200	2,080	4,280	0	2,080	2,080	2,140	2,140	4,280		
83																			
87	1303	Kiel	1069	Stumpf	Proposed Changes			negli	negli	negli	negli	0	negli	negli	negli	negli	negli		
88																			
89							1499	Skoe	Agricultural Homestead Modifications (Delayed to 1/15)				0	(1,080)			0		
91					Subtotal Agric MV Homestead Changes only	0	0	0	0	0	(1,080)	0	negli	negli	negli	negli	negli		
92																			
94					Proposed Change														
95			1536	Skoe	PILT Advisory Group Recommendations (Modified) & Add'l Appropriation					9,500	9,500	4,750	4,750	9,500	4,750	4,750	9,500		
96					property tax interactions					(90)	(180)	0	(120)	(120)	(120)	(120)	(240)		
98					Subtotal PILT Changes only	0	0	0	0	9,410	9,320	4,750	4,630	9,380	4,630	4,630	9,260		
99																			
130					Proposed Change														
131			935	Pappas	Pension Aid					2,295	45,900			0			0		
132					Modified Pension Aid - Police & Fire							15,500	15,500	31,000	15,500	15,500	31,000		
139					Subtotal Pension Aid Changes only	0	0	0	0	2,295	45,900	15,500	15,500	31,000	15,500	15,500	31,000		
140																			
141																			
143					Section Summary:														
144					Subtotal Aids & Credits Changes only	120,000	240,000	108,860	256,560	136,925	303,500	22,350	149,630	171,980	151,140	153,560	304,700		
145					Property Tax Changes														
146	406	Davnie	312	Rest	Modifying the definition of market value or taxable market value to "estimated market value" - PTR			280	560	200	400	0	270	270	270	270	540		
147	749	Paymar	633	Hawj	City of St. Paul Minor League Ballpark PT Exemption			0	110	0	80	0	0	0	0	110	110		
148	1508	Dehn	1194	Champion	Mpls. Public entertainment facility PTax Exemption			170	540	120	390	0	160	160	170	350	520		
149					City of Bloomington (MOA); providing expanded tax increment financing powers relating to certain existing districts (PTR impact)			690	1,480			0	670	670	700	740	1,440		
150	1011	Erhardt			Metro are transit / paratransit capital expenditures - PTR impact			0	630			0	0	0	0	610	610		
151			1026	Saxhaug	Pollution Control Public Utility Exemption Modification					(660)	(1,350)			0			0		
152	337	Lillie	161	Wiger	Levy limits 3% one year only -PTx interaction			0	unknown	0	unknown	0	2,030	2,030	2,360	2,790	5,150		
153	1593	Persell	1206	Saxhaug	Electric Generation Facility; personal property tax exemption			unknown	unknown	unknown	unknown	0	unknown	unknown	unknown	unknown	unknown		
154	174	Allen	136	Hayden	Manufactured Home as inventory of "limited" dealer - modified Exemption for Indian Tribal Owned Nonprofit Property			negli	negli	negli	negli	0	negli	negli	negli	negli	negli		

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
						155	1635	Allen	1520	Rest	<i>Class 4d Valuation Limit - modified</i>			unknown	unknown	unknown	unknown	0	unknown
156			1012	Skoe					unknown	unknown		0	unknown	unknown	unknown	unknown	unknown		
157	722	Johnson			<i>Property tax due dates modified for federal active military - modified to 4 months</i>			unknown	unknown			0	0	0	0	0	0		
158	1675	Barrett				<i>Exempt property held for economic development-holding period incrsd from 9 to 15 yrs for cities > 20,000 pop - modified</i>			0	unknown			0	0	0	unknown	unknown	unknown	
159																			
160																			
161					Section Summary: <i>Subtotal Property Tax Changes only</i>			0	0	1,140	3,320	(340)	(480)	0	3,130	3,130	3,500	4,870	8,370
162					Other Aids and Appropriations														
163																			
171					<i>Agency Assessments Reimbursement Account</i>					10,000	10,000			0				0	
172					<i>Moose Lake Assessment Reimbursement</i>							2,000	0	2,000	0	0		0	
173					<i>Greater MN Expansion Incentive Program (DEED) Transfer to Special Revenue Fund</i>							1,000	1,000	2,000	1,000	1,000		2,000	
174					<i>Appropriation for Grants to Youth Sports</i>					1,615	1,905			0				0	
175					<i>Rochester General Infrastructure Aid - Destination Medical Center</i>			0	16,065	0	16,065			0				0	
176	409	Norton	343	Senjem															
177	1680	Dehn	1324	Champion	<i>Hennepin County Disaster Abatement</i>			336	0	336	0	336	0	336	0	0	0	0	
178					<i>American Indian Reimbursement For Cigarette Fees</i>					4,400	0			0				0	
179			A-5		<i>Capitol Renovations</i>					33,000	173,600			0				0	
180					<i>Legislative Office Building</i>							3,000	0	3,000	0	0		0	
181					<i>Capitol Renovations Moving Costs</i>							1,860	0	1,860	1,380	960		2,340	
182					<i>Appropriation DOR for City of Minneapolis debt srv</i>							0	0		3,700	3,700		7,400	
183					<i>DOR - Reports and Studies</i>														
184	91	Lenczewski	209	Dibble	<i>Tobacco Study</i>			100	0	100	-	100	0	100	0	0		0	
185					<i>Real Property for Business Operations Study</i>														
186					<i>Target Excel Coordination Study</i>							50	0	50	0	0		0	
187																			
188					<i>Agency Appropriations for Tax Bill Related Costs</i>														
189					<i>Department of Revenue</i>							950	0	950	300	300		600	
190					<i>Department of Economic Development</i>							25	25	50	25	25		50	
191																			
192					Education Funding Items:														
193	1327	Metsa	462	Tomassoni	<i>Taconite Payments to School Districts Modification</i>					1,064	70	737	327	1,064	70	0		70	
194	1646	Melin		Hoffman	<i>Approp - Education Advancement Revenue General</i>					83,584	213,556			0				0	
195				Hoffman	<i>Education Appropriation above E12 Omnibus</i>														
					<i>Appropriation - Operating Referendum Equalization Increase</i>							0	60,480	60,480	74,840	82,130		156,970	

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee							
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
						196				Skoe	<i>Property Tax Recognition Shift - Operating Referendum Equalization</i>					20,666	(21,639)	34,750	(5,589)
197					property tax interactions(oper ref + location equ + integration levy)					(14,500)	(23,560)	0	(3,590)	(3,590)	(2,430)	(1,630)	(4,060)		
198				Skoe	<i>Aid payment offset (85.3%) General Education</i>					(13,024)	(54)			0			0		
199				Skoe	<i>Aid Payment Offset (85.3%) Other Shifted Programs - Non-General Education</i>					(2,339)	(219)			0			0		
200		Benson		Bonoff	<i>K-12 Location Equity aid</i>							0	950	950	1,180	1,290	2,470		
201					<i>Property tax recognition shift - Location Equity</i>							(1,460)	(240)	(1,700)	(490)	(240)	(730)		
202	630	Marquart			<i>K-12 Repay aid payment to 90% in FY 14</i>			262,600	0										
203					<i>K-12 Repay property tax recognition in FY 14</i>			569,900	0										
204					<i>K-12 aid appropriation (recog shift savings)</i>			21,700	0										
205					Section Summary:														
207					Subtotal Other Aids and Approps changes only			0	0	854,636	16,065	124,902	278,756	43,348	53,363	96,711	75,687	83,647	159,334
208																			
210					TOTAL AIDS & CREDITS - GF Changes only			1,123,075	620,673	284,197	624,926	67,648	343,173	410,821	371,877	388,327	760,204		
211																			
212																			
213																			

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
						PROPERTY TAX CHANGES (NO STATE IMPACT)											
214																	
215																	
216	55	Sudin	19	Lourey	Carlton County Cemetery Levy			0	0	0	0	0	0	0	0	0	
217	57	Dill	30	Skoe	Cook-Orr Hospital District Levy Authority			0	0	0	0	0	0	0	0	0	
				Bakk													
218			1280	Lourey	Cloquet Fire District					0	0	0	0	0	0	0	
219	350	Simon	212	Franzen	Special Service Districts - 5 15 year extension without specific legislative authority			0	0	0	0	0	0	0	0	0	
220	613	Hansen	726	Scalze	Modifies Authority of Board of Water and Soil Resources			0	0	0	0	0	0	0	0	0	
221	1027	Kiel	868	Stumpf	NW MN Multicounty Housing and Redevelopment Levy Authority - 5 year extension			0	0	0	0	0	0	0	0	0	
222	1804	Davnie	1572	Thompson	Confessions of Judgement; Chg to Redemption Period			0	0	0	0	0	0	0	0	0	
223	212	Yarusso			Timely filed tax court appeal - CH 36 + tech fix			0	0			0	0	0	0	0	
224	660	Falk			Property tax one-year real property valuation freeze on certain (fermentation/biofuels) equipment			0	0								
225	745	Erhardt			Municipal street improvement districts			0	0								
226	1382	Anzelc			Debt issuance authority expansion for certain street improvements-bituminous overlays			0	0			0	0	0	0	0	
227		Mahoney			Labor Peace agreements			0	0								
228					Assessor Accreditation							0	0	0	0	0	
229					LGA Payment Date Acceleration for Certain Cities							0	0	0	0	0	
230					Weather Related 2-Wk Delay - PT Due Date for Resorts							0	0	0	0	0	
231																	
232					MINERALS TAXES (NO STATE IMPACT)												
233	1327 1646	Metsa Melin	462	Tomassoni	Modifying the Production Tax Rate; Making modifications to the subtraction from taconite school referendum aid *COST see line 177*; establishing a special fund for local development projects			0	0	0	0	0	0	0	0	0	
234					Taconite Economic Development Fund - Increased Match Requirement			0	0	0	0			0		0	
235					IRRRB Bond Authorization			0	0	0	0			0		0	
236	1246	Anzelc	1162	Saxhaug	Iron Range Fiscal Disparities Study (see SR fund)			0	0	0	0	0	0	0	0	0	
237																	
238					PUBLIC FINANCE (NO STATE IMPACT)												
239	1686	Lenczewski	1533	Rest	Public Finance Provisions (AA by the A42)			0	0	0	0	0	0	0	0	0	
240	666	Morgan	156	Dziedzic	Tax Exempt Bonding Allocation Modification			0	0	0	0	0	0	0	0	0	
241	749	Paymar	633	Hawj	St. Paul Bonding Authority Extension			0	0	0	0	0	0	0	0	0	
242					Waubun-Ogema-White Earth Local Match Req. Modification			0	0	0	0	0	0	0	0	0	
243					REV												
244					MAC investment							0	0	0	0	0	

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee						
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
						LOCAL TAXES (NO STATE IMPACT)												
245					LOCAL TAXES (NO STATE IMPACT)													
246	1287	Davnie	1392	Skoe	Expenditure modification for local option sales tax referendum			0	0	0	0	0	0	0	0	0	0	0
247	324	Newberger	289	Brown	Clarifying Clearwater Local Tax Authority			0	0	0	0	0	0	0	0	0	0	0
248	297	Liebling	424	Schmit	Rochester Area Local Sales Tax Revenue Sharing Expansion & Modification			0	0	0	0	0	0	0	0	0	0	0
249					Rochester Local Option Sales Tax Modification							0	0	0	0	0	0	0
250	750	Mahoney	633	Hawj	St. Paul local tax-modify use and extend to 2042			0	0	0	0	0	0	0	0	0	0	0
251	377	Dorholt	79	Pederson	St Cloud; Modifying Use and Extension of Authority			0	0	0	0	0	0	0	0	0	0	0
252		none	1617	Division	Duluth; Reduce Local Sales Tax Rate			0	0	0	0	0	0	0	0	0	0	0
253	205	Loeffler	13	Dziedzic	Reinstating the Hennepin and Ramsey Mortgage & Deed Registry Tax (15 years)			0	0	0	0	0	0	0	0	0	0	0
254	1607	Simonson			Political subdivision and collection of local lodging taxes-discretionary authority and annual reporting			0	0									
255	905	Murphy			City of Proctor; modify local option sales tax filing date			0	0			0	0	0	0	0	0	0
256	1037	Persell			City of Bemidji - authorize new local food, beverage and lodging taxes to support Sanford Center operations			0	0									
257	1318	Swdzinski			City of Marshall; modify local option sales tax			0	0			0	0	0	0	0	0	0
258	409	Norton			City of Rochester - authorizes increases in local lodging, food & beverage, and admission taxes, incrs bond authority for public infrastructure projects; Olmsted County transit tax of up to 1 / 4%, wheelage tax \$10 per vehicle; two studies			0	0			0	0	0	0	0	0	0
259	1444	Hornstein			Omnibus Transportation Finance - allows by resolution up to 1/2 cent local option sales tax and wheelage tax for transportation / transit projects			0	0									
260																		
261					TIF (NO STATE IMPACT)													
262				Limmer	Mining Reclamation General Law TIF District			0	0	0	0			0				0
263			669	Rest	Jobs Bill Reinstatement and 2 year Extension			0	0	0	0							
264			846	Clausen														
264			1331	Housley														
264			1463	Carlson	Jobs Bill modifications- elim obsolete lang, prohibition on aesthetic purpose							0	0	0	0	0	0	0
265	732	Newton	610	Hoffman	4-Year Rule Time Limits Extension			0	0	0	0	0	0	0	0	0	0	0
266			670	Rest	Extending the 5-year Rule to 10-years			0	0	0	0	0	0	0	0	0	0	0
267	114	Lillie	48	Wiger	Oakdale Special Rules Authorization-modified			0	0	0	0	0	0	0	0	0	0	0
268	529	Ward		Kent	Maplewood Special Rules Authorization			0	0	0	0	0	0	0	0	0	0	0
269	617	Hornstein	1440	Champion	Street Car Financing Value Capture District			0	0	0	0	0	0	0	0	0	0	0
270	104	Hansen	229	Metzen	Dakota County TIF Authorization - AA			0	0	0	0	0	0	0	0	0	0	0

Line #	HF	Author	SF	Author	Description	Gov March		House HF 677-3E		Senate HF 677 - 1UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
						271	1201	Dorholt	881	Pederson	<i>St. Cloud TIF district status clarified (gap year)</i>			0	0	0	0
272	1169	Dill	942	Bakk	<i>Ely TIF district collection extension (expenditures for committed projects)</i>			0	0	0	0	0	0	0	0	0	0
273	823	Urdahl	592	Neuman	<i>Glencoe TIF District Extension</i>			0	0	0	0	0	0	0	0	0	0
274	668	Lenczewski	207	Wiklund	<i>Bloomington Parcel Transfer & Central Rail Station Extension</i>			0	0	0	0	0	0	0	0	0	0
275			848	Clausen	<i>Apple Valley -Authorizes Extension for TIF Spending</i>					0	0	0	0	0	0	0	0
276																	
277					MISCELLANEOUS (NO STATE IMPACT)												
278			1617	Division	<i>Repeal of the Multistate Tax Compact</i>			0	0	0	0	0	0	0	0	0	0
279																	

OTHER FUND TAX REVENUES

Governor March, House: HF 677-3E and Senate: HF 667-1UE

Dollars in Thousands

Note: Negative numbers represent revenue losses (tax expenditures) or appropriations. Positive numbers represent revenue gains or appropriation reductions. "Negli" means negligible impact, meaning less than \$5,000.

Line #	A		B		E		H		K		N		O		P		Q		R		S		T	
	HF	Author	SF	Author	Gov. March FY 2014-15	Gov. March FY 2016-17	HF 677 FY 2014-15	HF 677 FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY 2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17								
LEGACY FUNDS																								
1									(72,400)	(80,100)			0											0
2			552	Governor	569	708																		
3									490	630	250	310	560	340	380	720								
4									580	690	235	268	503	281	306	587								
5									1,470	1,730			0			0								
6									130	140	70	80	150	80	90	170								
7									240	250			0			0								
8							270	350					0			0								
9									70	80			0			0								
10									31,000	34,500			0			0								
11									4,700	5,200			0			0								
12									8,700	9,700			0			0								
13									1,070	1,200			0			0								
14									15,900	18,000			0			0								
15									3,600	4,200			0			0								
16									7,600	9,100	4,100	4,700	8,800	5,100	5,500	10,600								
17									9,500	11,400	700	4,800	5,500	5,100	5,500	10,600								
18									3,300	4,100	1,800	2,100	3,900	2,300	2,500	4,800								
19									190	200			0			0								
20									310	320			0			0								
21							560	720																
22			326	Rest					(1,000)	(1,200)	140	160	300	160	170	330								
23							300	330			0	0		(20)	(20)									
24			78	Rest					(1,000)	(7,200)			0			0								
25	288	Fischer					(8,100)	(2,900)				(4,700)	(4,700)	(4,000)	(1,800)	(5,800)								
26	304	Franson					(Negli.)	(Negli.)	negl	negl	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)								
27	571	Radinovich	1492	Rest			(80)	(90)	(70)	(80)	(40)	(40)	(80)	(40)	(50)	(90)								
28	1661	Davids	1433	Rest			(8)	(6)	(8)	(6)	(5)	(3)	(8)	(3)	(3)	(6)								
29	719	Howe					0	0	(11,600)	(12,700)	(2,900)	(7,000)	(9,900)	(7,200)	(7,500)	(14,700)								
30			104	Wiger Senjem Rest																				
31	1341	Schoen	1203	Eaton			(45)	(55)	(113)	(46)	(20)	(25)	(45)	(25)	(30)	(55)								
32			868	Schmit			0	0	(100)	(300)	0	(120)	(120)	(120)	(360)	(480)								
33			621	Ingebrigtsen			0	0	0	0	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)								
34	802	Lesch					(20)	(25)					0	0	0	0								
35	428	Anzelc					(100)	(Negli.)																
36	118	McNamara					(55)	(60)																
37	1483	Metsa																						
38				Kent					(145)	(50)	(60)	(110)	(170)	(60)	0	(60)								
39	1012	Beard	949	Pratt			0	(45)	0	(41)	0	0	0	(45)	0	(45)								
39			1615	Eaton			0	(50)	0	(47)	0	0	0	0	(50)	(50)								

Line #	HF	Author	SF	Author	Description	A Gov. March FY 2014-15	B Gov. March FY 2016-17	E HF 677 FY 2014-15	H HF 677 FY 2016-17	K Senate FY 2014-15	N Senate FY 2016-17	O Conference FY 2014	P Conference FY 2015	Q Conference FY 2014-15	R Conference FY 2016	S Conference FY 2017	T Conference FY 2016-17
40			207	Wiklund	Retail/Hotel/Amusement Park/Office Construction Materials Sales Tax Exemption					(200)	(300)			0			0
41	409	Norton	343	Senjem Skoe	Rochester Medical Development Facilities Construction Materials Sales Tax Exemption			0	(40)	0	0	0	0	0	(20)	(20)	(40)
42			1451	Jensen	Greater MN Business Expansion Sales Tax Exemption					(300)	(200)	0	(400)	(400)	(400)	(400)	(800)
43			303	Rest	Sales and use tax exemption for aircraft parts and labor					(400)	(400)	(200)	(200)	(400)	(200)	(200)	(400)
44	91	Lenczewski			Sales Tax on Other Tobacco Products	42	51	70	80	40	40	30	40	70	40	40	80
45	91	Lenczewski	791	Koenen	Sales Tax on Little Cigars			(90)	(100)	20	20	(40)	(50)	(90)	(50)	(50)	(100)
46	885	Clark			Sales Tax with Alcohol Excise Tax Increase			690	750								
47					Total Legacy Funds	611	759	(6,608)	(1,161)	1,574	(1,170)	4,060	(190)	3,870	1,218	4,003	5,221
48					HEALTH IMPACT FUND												
49	91	Lenczewski	209	Dibble	Repeal of Cigarette Fee	(44,700)	(45,500)	(321,000)	(328,600)	(321,000)	(328,600)	(154,500)	(166,500)	(321,000)	(165,300)	(163,300)	(328,600)
50	91	Lenczewski	209	Dibble	Repeal of Tobacco Fee	(3,400)	(3,900)	(55,400)	(62,500)	(55,400)	(62,500)	(25,900)	(29,500)	(55,400)	(30,600)	(31,900)	(62,500)
51					Total Health Impact Fund	(48,100)	(49,400)	(376,400)	(391,100)	(376,400)	(391,100)	(180,400)	(196,000)	(376,400)	(195,900)	(195,200)	(391,100)
52					STATE AIRPORTS FUND												
53			303	Rest	Sales Tax on Aircraft					4,800	4,800	2,900	2,900	5,800	2,900	2,900	5,800
54			303	Rest	Aviation fuels Tax Increase					1,900	4,300		1,900	1,900	2,100	2,200	4,300
55			303	Rest	Aircraft Registration Tax					(3,800)	(7,600)		(3,900)	(3,900)	(4,100)	(4,200)	(8,300)
56					Total State Airports Fund	0	0	0	0	2,900	1,500	2,900	900	3,800	900	900	1,800
57					TRANSIT ASSISTANCE FUND												
58	1381	Myhra			Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax			(95)	(70)								
59					Total Transit Assistance Fund			(95)	(70)			0	0	0	0	0	0
60					COUNTY STATE AID HIGHWAY FUND												
61	1381	Myhra			Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax			(95)	(60)								
62					Total County State Aid Highway Fund			(95)	(60)			0	0	0	0	0	0
63					SPECIAL REVENUE FUND												
64	389	Lesch			New 2-Part Fee: E911 Fund (\$0.80/per transaction)			11,380	17,020			3,100	8,280	11,380	8,430	8,590	17,020
65					Exemption from Current E911 Fee Structure			(7,690)	(10,900)			(2,390)	(5,300)	(7,690)	(5,400)	(5,500)	(10,900)
66					New 2-Part Fee: Telecommunications Access Fee AKA "TAM" (\$0.06/per transaction)			850	1,280			230	620	850	630	650	1,280
67					Exemption from Current TAM Fee Structure			(580)	(820)			(180)	(400)	(580)	(410)	(410)	(820)
68					Subtotal - New 2-Part Fee			3,960	6,580			760	3,200	3,960	3,250	3,330	6,580
69					Taconite Occupation 2.5 Distribution Increase							970	970	1,940	970	970	1,940
70					Appropriation to the Commissioner of Natural Resources							(970)	(970)	(1,940)	(970)	(970)	(1,940)
71	1354	Marquart			Historic Structure Rehabilitation Fund Application Fee Change of Up to 0.5% of Estimated Qualified Expenses			480	480			240	240	480	240	240	480
72					Greater MN Expansion Incentive Program (DEED) Transfer From GF to Agricultural Utilization Project Account - Special Revenue Fund							1,000	1,000	2,000	1,000	1,000	2,000
73	857	Atkins			Insurance surcharge revenues for Police and Fire aids												
74					<u>Fire surcharge</u> equals \$5/yr on each homeowner fire insurance policy			11,250	15,000								
75					<u>Police surcharge</u> equals \$5/yr on each auto insurance policy			<u>23,250</u>	<u>31,000</u>								

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87					Subtotal - Insurance Surcharge revenues			34,500	46,000								
88					Police and Fire Aids - Appropriations												
89					State Fire Aid distributed 17.342% to PERA, 8.658% to cities with public employees police and fire retirement plan, 74% to other cities receiving state fire aid.			(11,250)	(15,000)								
90					State Police Aid distributed 1/3 police state aid and 2/3 apportioned by the number of active police officers certified for state aid to PERA and state patrol retirement fund.			(23,250)	(31,000)								
91					Department of Revenue administration			0	0								
92					Subtotal Police and Fire Aids appropriations			(34,500)	(46,000)								
93					SUBTOTAL Insurance surcharge + Police and Fire Aids			0	0								
94																	
95	1336	Hansen			Fracturing Sand Extraction and Processing taxes												
96					1. Extraction tax of 55 cents per cubic yard on shipped product payable by the person extracting the sand. "Covered facilities" are exempt from the tax.			4,690	4,000								
					2. Processing tax of 3% of market value of fracturing sand washed in MN payable by the person washing the sand. "Covered facilities" pay 1% of market value.												
97	1246	Anzelc			Iron Range fiscal disparities program study			75	0					0	0	0	0
					Iron Range Fiscal Disparities Transfer In (Funds from Add'l FD Levy)							37	38	75			
					Iron Range Fiscal Disparities Study Appropriation							(37)	(38)	(75)			
					Bloomington Infrastructure Projects Fiscal Disparities Transfer In							0	0	0	6,000	6,000	
					Bloomington Infrastructure Projects Fiscal Disparities Appropriation							0	0	0	(6,000)	(6,000)	
99				Tomassoni	Occupation Tax - Modification of Transfer to the General Fund					3,900	4,040			0			0
100																	
101					Total Special Revenue Fund			9,205	11,060	3,900	4,040	1,000	3,440	4,440	3,490	3,570	7,060
102																	
103					STATE GOVERNMENT SPECIAL REVENUE FUND												
104			367	Reinert	Increase 911 Fee - Emergency Telecommunications Service Fee Account					11,380	17,020			0			0
105			367	Reinert	Exemption from Current Fee Structure					(7,690)	(10,900)			0			0
106			367	Reinert	Increase 911 Fee - Telecommunications Access Minnesota Fund					850	1,280			0			0
107			367	Reinert	Exemption from Current Fee Structure					(580)	(820)			0			0
108					Appropriation to DPS for Grants to Counties to Reimburse for Sales Tax Costs for Public Safety Communications Systems					(3,000)	0			0			0
109					Total State Government Special Revenue Fund	0	0			960	6,580	0	0	0	0	0	0
110																	
111					MISCELLANEOUS FUNDS												
112	1646	Melin			Taconite Production Tax - INCRS rate 5 cents (to \$2.56 / ton)												
113					Taconite Economic Development Fund			1,960	2,820	1,960	2,820						
114					Douglas J. Johnson Fund			980	1,400	980	1,400						
115																	
116					Total Miscellaneous Funds			2,940	4,220	2,940	4,220	0	0	0	0	0	0
117																	
118																	
119																	
120					TOTAL ALL OTHER FUNDS	(47,489)	(48,641)	(371,053)	(377,111)	(367,066)	(380,150)	(172,440)	(191,850)	(364,290)	(190,292)	(186,727)	(377,019)

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
	Description	FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
1	Federal Update: The American Taxpayer Relief Act (ATRA) of 2012, Public Law 112-240											
2	Individual Income Tax Provisions:											
3	Increase the thresholds for the Limitations on Itemized Deductions (effective 1/1/13).											
4	Increase the threshold for the Phase-out of Personal Exemptions (effective 1/1/13).											
5	Increase the standard deduction for married filers (effective 1/1/13).						(110,500)	(78,200)	(188,700)	(80,600)	(82,700)	(163,300)
6	For education savings accounts, increase contribution limit and other changes (effective 1/1/2013).						(100)	(100)	(200)	(100)	(100)	(200)
7	Exclusion of employer-provided education assistance (effective 1/1/2013).						(7,300)	(7,800)	(15,100)	(8,000)	(8,200)	(16,200)
8	For the student loan interest deduction, increase the income phase-out (effective 1/1/2013).						(5,900)	(6,000)	(11,900)	(6,100)	(6,400)	(12,500)
9	Exclusion for awards under the national health service corps scholarship program and similar programs (effective 1/1/2013).						(600)	(600)	(1,200)	(600)	(600)	(1,200)
10	For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (effective 1/1/2013).						(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
11	Exclusion for Employer-Provided Adoption Assistance (effective 1/1/2013).						(400)	(400)	(800)	(400)	(400)	(800)
12	Subtotal - Provisions made permanent for Individuals	0	0	0	0	0	(126,600)	(94,900)	(221,500)	(97,600)	(100,200)	(197,800)
13												
14	For working family credit, increase the phase-out range for married joint filers by \$5,000, Indexed (tax year 2013 to 2017) *				(34,400)	(35,500)	(17,200)	(17,400)	(34,600)	(17,700)	(18,000)	(35,500)
15	Deduction for Educator Classroom Expenses to \$250 (tax year 2013)						(1,100)	0	(1,100)			
16	Deduction for Educator Classroom Expenses to \$250 (tax year 2012 only)	(1,100)	16	0								
17	Exclusion of Discharge of Indebtedness Income on Principal Residence (tax year 2013)						(7,200)	0	(7,200)			
18	Parity for exclusion for employer provided mass transit and parking benefits (tax year 2013)				0	0	(Negligible)	0	(Negligible)	0	0	0
19	Parity for exclusion for employer provided mass transit and parking benefits (tax year 2012)	(Negli.)	19	0								
20	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2013)						(3,900)	0	(3,900)			
21	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2012)	(3,900)	21	0								
22	Special rule for contributions of qualified conservation property (tax years 2013)				(350)	(30)	(320)	(30)	(350)	(20)	(10)	(30)
23	Special rule for contributions of qualified conservation property (tax years 2012)	(300)	(50)	(20)								
24	Deduction of Qualified Tuition and Related Expenses (tax years 2013)						(5,600)	0	(5,600)			
25	Deduction of Qualified Tuition and Related Expenses (tax year 2012)	(5,300)	25	0								
26	Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax year 2013)				(2,640)	(240)	(2,520)	(120)	(2,640)	(120)	(120)	(240)
27	Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax year 2012)	(1,700)	(160)	(160)								
28	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)				(700)	(600)	(400)	(300)	(700)	(300)	(300)	(600)
29	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax years 2012)	(150)	(400)	(400)								

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
	Description	FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
30	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)				(600)	170	(500)	(100)	(600)	50	120	170
31	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)	(400)	(75)	110								
32	Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2013)						(700)	0	(700)			
33	Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2012)	(600)	33	0								
34	Increased Section 179 Expensing (tax year 2013)				4,900	(1,600)			0			0
35	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	300	850	(900)								
36	Special expensing rules for certain film and television productions (tax year 2013)				(395)	75	(450)	55	(395)	40	35	75
37	Special expensing rules for certain film and television productions (tax year 2012)	(300)	85	55								
38	Treatment of certain dividends of regulated investment companies (tax year 2013)						(400)	0	(400)			
39	Treatment of certain dividends of regulated investment companies (tax years 2012)	(350)	39	0								
40	Increase from 50% to 100% the exclusion of gain on certain small business stock (acquired 1/1/12 to 12/31/12) **		40	0								
41	Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax year 2013)				(410)	(60)	(380)	(30)	(410)	(30)	(30)	(60)
42	Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax years 2012)	(300)	(40)	(40)								
43	50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)				6,200	(3,500)	800	5,400	6,200	(300)	(3,200)	(3,500)
44	Subtotal Provisions Temporarily Extended - Individuals	(14,100)	210	(1,355)	(28,395)	(41,285)	(39,870)	(12,525)	(52,395)	(18,380)	(21,505)	(39,885)
45												
46	Corporate Tax Provisions:											
47	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)				(1,150)	(1,000)	(650)	(500)	(1,150)	(500)	(500)	(1,000)
48	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2012)	(250)	(600)	(600)								
49	7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax year 2013)					(10)	(60)	(10)	(70)	(5)	(5)	(10)
50	7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax years 2012)	(40)	(20)	(10)								
51	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)				(515)	145	(435)	(80)	(515)	45	100	145
52	Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)	(350)	(60)	75	0	0						
53	Increased Section 179 Expensing				2,050	(650)			0			0
54	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	100	370	(350)								
55	Election to expense mine safety equipment (tax year 2013)				Negligible	Negligible	(20)	Negligible	(20)	Negligible	Negligible	Negligible
56	Election to expense mine safety equipment (tax year 2012)	(20)	(Negli.)	0								
57	Special expensing rules for certain film and television productions (tax year 2013)				(295)	60	(340)	45	(295)	35	25	60
58	Special expensing rules for certain film and television productions (tax year 2012)	(250)	70	30								

General Fund Tax Revenue Changes		Chapter 3 (TY12 only)			Gov - March 2013		HF 677 3E - House OTB					
		FY 12-13	FY 14-15	FY 16-17	FY 14-15	FY 16-17	FY 14	FY 15	FY 14-15	FY 16	FY 17	FY 16-17
59	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2013)						(150)	0	(150)			
60	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2012)	(100)	60	0								
61	Exception under subpart F for active financing income (tax year 2013)				(1,700)	0	(1,700)	0	(1,700)	0	0	0
62	Exception under subpart F for active financing income (tax year 2012)	(1,500)	62	0								
63	Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2013)						(700)	0	(700)	0	0	0
64	Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2012)	(600)	64	0								
65	50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)				14,500	(8,300)	1,900	12,600	14,500	(800)	(7,500)	(8,300)
66	Subtotal Provisions Temporarily Extended - Corporate Tax	(3,010)	(240)	(855)	12,800	(9,755)	(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
67												
68	ATRA - Individual Income	(14,100)	210	(1,355)	(28,395)	(41,285)	(166,470)	(107,425)	(273,895)	(115,980)	(121,705)	(237,685)
69	ATRA - Corporate Income	(3,010)	(240)	(855)	12,800	(9,755)	(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
70	ATRA - TOTAL	(17,110)	(30)	(2,210)	(15,595)	(51,040)	(168,625)	(95,370)	(263,995)	(117,205)	(129,585)	(246,790)
71												
72	Change Brackets for Individual Income Tax						137,100	98,100	235,200	100,000	105,400	205,400
73												
74	Summary of Changes											
75	ATRA Update and Bracket Changes - Individual Income Tax						(29,370)	(9,325)	(38,695)	(15,980)	(16,305)	(32,285)
76	ATRA Update - Corporate Tax						(2,155)	12,055	9,900	(1,225)	(7,880)	(9,105)
77												
78	Federal Update: The FAA Modernization Act, Public Law 112-95	(1,400)	(40)	(40)	0	0			0			0
79	TOTAL: ATRA Update + FAA Modernization Act	(18,510)	(70)	(2,250)	(28,395)	(41,285)			0			0
80	TOTAL: ATRA Update (minus Section 179 expensing) plus Income Bracket Changes						(31,525)	2,730	(28,795)	(17,205)	(24,185)	(41,390)
81												
82	REFERENCE SUMMARY											
	Total Federal Conformity Revenue Impact in the Omnibus Bill											
83	ATRA Update (minus Section 179 expensing) + Income Bracket Changes						(31,525)	2,730	(28,795)	(17,205)	(24,185)	(41,390)
84	Full Section 179 Expensing (income and corporate revenue impact)						(34,500)	13,000	(21,500)	7,900	5,400	13,300
85	TOTAL ATRA UPDATE + FULL SECTION 179 EXPENSING						(66,025)	15,730	(50,295)	(9,305)	(18,785)	(28,090)