

Omnibus Tax Bill - House Fiscal Tracking

2023 LEGISLATURE - HF 1938 -1E (GOMEZ) WITH THE A16 AMENDMENT AS REFERRED TO WAYS & MEANS

CHANGES WITH FEBRUARY 2023 FORECAST DETAIL

4/20/23 6:28 PM

ALL FUNDS, DOLLARS IN THOUSANDS

TAX POLICY & NON GENERAL FUND CHANGE ITEMS: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	Forecast	House		
		FY 2022-23	FY 2023	FY 2024-25	FY 2026-27
1	GENERAL FUND FORECAST:				
2	TAX POLICY (REVENUE) ¹	58,023,319	28,632,906	58,319,607	62,994,919
3	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) ¹	4,641,358	2,588,446	4,434,615	4,554,597
4					
5	GENERAL FUND - CHANGE ITEMS:				
6	TAX POLICY		-	(2,309,160)	(962,050)
7	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS		126	690,454	336,660
8	LESS NET LOAN ACTIVITY (Senior Deferral)		-	260	1,290
9	SUBTOTAL: GENERAL FUND CHANGE ITEMS		(126)	(2,999,874)	(1,300,000)
10	STADIUM RESERVE ACCOUNT				
11	CURRENT LAW		366,179	678,316	1,020,617
12	PROPOSED CHANGE		-	(14,257)	(30,195)
13	SUBTOTAL STADIUM RESERVE + PROPOSED CHANGES		366,179	664,059	990,422
14	NON-GENERAL FUND - CHANGE ITEMS:				
15	LEGACY FUNDS			(15,470)	(660)
16	ENVIRONMENTAL FUND			11,400	12,100
17	SPECIAL REVENUE FUND			5	10
18	HOUSING DEVELOPMENT FUND			55,000	15,000
19	IRON RANGE SCHOOL CONSOLIDATION FUND			9,600	10,460
20	TACONITE COUNTY ROAD & BRIDGE FUND			(2,540)	(3,380)
21	TACONITE ENVIRONMENTAL PROTECTION FUND			(30)	90
22	DOUGLAS J JOHNSON ECONOMIC PROTECTION FUND			(13,630)	(20,190)
23	TACONITE PROPERTY TAX RELIEF ACCOUNT			(6,000)	90
24	IRON RANGE RESOURCES AND REHABILITATION ACCOUNT			12,600	13,740
25					
26	SUBTOTAL: NON-GENERAL FUND CHANGE ITEMS			50,935	27,260

(1) General Fund state tax revenues and expenditures are based on the February 2023 Forecast

2023 Regular Session, HF1938 -1E A16 amendment

Note: Positive numbers = revenue gains, negative numbers = revenue reduction, bracketed numbers and are not included in the total

House File	NON-DEDICATED TAX REVENUE (\$ IN THOUSANDS)	EFFECTIVE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE
			FY 2023	FY2024	FY2025	FY2024-25	FY2026	FY2027	FY2026-27
	Tax Policy - Change Items - Summary								
	Tax Policy - Change Items		-	(1,721,020)	(588,140)	(2,309,160)	(504,880)	(457,170)	(962,050)
	Total - General Fund, Tax Policy - All Change Items		-	(1,721,020)	(588,140)	(2,309,160)	(504,880)	(457,170)	(962,050)
	Total - Non Dedicated General Fund Tax Revenue (before Change Items)		28,632,906	28,675,711	29,643,896	58,319,607	30,889,942	32,104,977	62,994,919
	Total - Percent Change to Non Dedicated General Fund Tax Revenue with Change Items		0.00%	-6.00%	-1.98%	-3.96%	-1.63%	-1.42%	-1.53%
	INDIVIDUAL INCOME TAX								
	Change Items								
11	HF1938 (Gomez) Federal Conformity: Limitation on Excess Business Losses (ARPA)	TY26		-	-	-	20,700	48,300	69,000
12	HF1938 (Gomez) Federal Conformity: Extend Limitation on Excess Business Losses (IRA)	TY27-28						21,400	21,400
13	HF1938 (Gomez) Fed. Conformity: Modify Nonresident Adjustment Calculation (Ch. 1, 2023 Session)	Various		4,400	(700)	3,700	(1,000)	(1,400)	(2,400)
14	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Def. Sales of Stock to An Empl. Stock Ownership Plan (see note	TY28		-	-	-	-	-	-
15	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Retirement Account Withdrawals Emergency Exp.	TY24		-	(1,300)	(1,300)	(1,300)	(1,300)	(2,600)
16	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Simplified Employee Pension Plans	TY 23		(100)	(100)	(200)	(100)	(100)	(200)
17	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Distributions 529 Plans to a Roth IRAs	TY24		-	(1,200)	(1,200)	(1,200)	(1,300)	(2,500)
18	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Qualified Charitable Contrib. from IRA	TY23		(500)	(1,000)	(1,500)	(1,000)	(1,200)	(2,200)
19	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Exclusion of First Responder Retirement Benefits (see note "#")	TY 27		-	-	-	-	-	-
20	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Distributions from IRA for Federal Disasters	1/26/2021		(900)	(500)	(1,400)	-	-	-
21	HF2581 (Gomez) Fed. Conformity: Secure Act 2.0 - Limit Deduction for Charitable Conserv. Easements	12/29/2022		4,200	3,300	7,500	2,800	1,900	4,700
22	HF442 (Her) Fifth Tier 10.85% Rate; \$1.0 million MJ Filers	TY23		281,900	247,400	529,300	244,100	256,100	500,200
23	HF1938 (Gomez) One-Time Income Tax Credit, Refundable	TY21		(1,250,100)	-	(1,250,100)	-	-	-
24	HF1938 (Gomez) Modify Child & Dependent Care Credit, Newborn Credit for Unmarried Parents	TY23		(1,600)	(1,600)	(3,200)	(1,600)	(1,600)	(3,200)
25	HF915 (Norris) Modify K-12 Education Credit	TY23		(15,500)	(16,200)	(31,700)	(16,600)	(17,000)	(33,600)
26	Interaction with K-12 Education Credit: K-12 Education Subtraction			1,200	1,300	2,500	1,300	1,300	2,600
27	HF721 (Stephenson) Child and Working Family Tax Credit (Refundable)	TY23		(307,800)	(314,600)	(622,400)	(325,100)	(327,700)	(652,800)
28	HF1369(Kotyza-Witthuhn) Child and Working Family Tax Credit - Newly Eligible Filers			(39,600)	(39,700)	(79,300)	(39,800)	(40,000)	(79,800)
29	HF1400 (Lee) Child and Working Family Tax Credit - ITIN Filers			(9,800)	(10,000)	(19,800)	(10,200)	(10,400)	(20,600)
30	Interaction - Child and Working Family Tax Credit			(3,300)	(3,600)	(6,900)	(4,100)	(4,500)	(8,600)
31	Subtotal - Child & Working Family Credit			(360,500)	(367,900)	(728,400)	(379,200)	(382,600)	(761,800)
32	HF1938 (Gomez) Modify Military Tax Credit	TY23		(200)	-	(200)	-	-	-
33	HF300 (Lislegard) Modify Social Security Subtraction	TY23		(193,200)	(216,000)	(409,200)	(232,200)	(246,500)	(478,700)
34	HF300 (Lislegard) Public Pension Subtraction	TY23		(41,200)	(41,000)	(82,200)	(40,900)	(40,700)	(81,600)
35	HF443 (Her) Modify Student Loan Credit	TY23		(16,800)	(28,600)	(45,400)	(29,200)	(29,800)	(59,000)
36	Interaction with Social Security and Public Pension Subtraction			800	800	1,600	800	800	1,600
37	HF754 (Her) Modify Subtraction, Qualified Student Loan Discharges	TY23		-	-	-	-	(100)	(100)

2023 Regular Session, HF1938 -1E A16 amendment

Note: Positive numbers = revenue gains, negative numbers = revenue reduction, bracketed numbers and are not included in the total

House File	NON-DEDICATED TAX REVENUE (\$ IN THOUSANDS)	EFFECTIVE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	
			FY 2023	FY2024	FY2025	FY2024-25	FY2026	FY2027	FY2026-27	
38 HF2059 (Lislegard)	Modify Film Production Credit	TY23		(8,500)	(10,100)	(18,600)		(12,700)	(13,000)	(25,700)
39 HF2277 (Vang)	Modify Beginning Farmer's Credit - Sales of Agricultural Assets	TY23		(6,300)	(9,200)	(15,500)		(9,700)	(10,200)	(19,900)
40 HF1056 (Edelson)	Subtraction, Certain Sexual Harassment/Abuse Settlements	TY23		(100)	(100)	(200)		(100)	(100)	(200)
41 HF2340 (Klevorn)	Modify Credit for Attaining a Master's Degree in a Teacher Licensure Field	TY23		(500)	(600)	(1,100)		(600)	(600)	(1,200)
42 HF73 (Robbins)	Modify Credit for Parents of Stillborn Children	TY16		Negli.	Negli.	Negli.		Negli.	Negli.	Negli.
43 HF2730 (Anderson, P.E)	Unemployment Compensation Subtraction, MN Court of Appeals Decision	TY21		(10)	-	(10)		-	-	-
44 HF2256 (Davids)	Passthrough Entity Tax (PTE) Modifications	TY22		(Unknown)	(Unknown)	(Unknown)		(Unknown)	(Unknown)	(Unknown)
45 HF2022 (Norris)	Manufacturing Home Park Credit to Cooperatives (Non Refundable)	TY23		(350)	(380)	(730)		(400)	(430)	(830)
46 HF1653 (Coulter)	Renter Income Tax Credit (Refundable)	TY24		-	(378,600)	(378,600)		(382,300)	(386,000)	(768,300)
47										
48	Interactions with Property Tax, Aids and Credits ^			-	1,220	1,220		1,180	1,330	2,510
49	Interactions with Fifth Tier			(Negli.)	(Negli.)	(Negli.)		(Negli.)	(Negli.)	(Negli.)
50										
51	Subtotal - Income Tax Change Items			-	(1,603,860)	(821,060)	(2,424,920)	(839,220)	(802,800)	(1,642,020)
52	Net Individual Income Tax Receipts (before changes items)			15,494,219	15,979,418	16,681,430	32,660,848	17,561,188	18,389,091	35,950,279
53	Total - Percent Change to Individual Income Tax Revenue with Change Items			0.00%	-10.04%	-4.92%	-7.42%	-4.78%	-4.37%	-4.57%
54										
55	CORPORATE FRANCHISE TAX									
56	Change Items									
57 HF 2883 (Hornstein)	Worldwide Combined Reporting	TY24		104,000	348,000	452,000		353,800	363,700	717,500
58	Interactions with Property Tax, Aids and Credits ^			-	1,430	1,430		1,370	1,590	2,960
59										
60	Subtotal - Corporate Franchise Tax, Change Items			-	104,000	349,430	453,430	355,170	365,290	720,460
61	Net Corporate Franchise Tax Receipts (before changes items)			2,764,021	2,317,986	2,256,815	4,574,801	2,321,015	2,385,674	4,706,689
62	Total - Percent Change to Corporate Tax Revenue with Change Items			0.00%	4.49%	15.48%	9.91%	15.30%	15.31%	15.31%
63										
64	SALES AND USE TAXES**									
65										
66	Change Items									
67 HF1938 (Gomez)	Remove Exemption for Edible Cannabinoid Products, Exempt Entities	7/1/2023		10	10	20		10	10	20
68 HF1746 (Agbaje)	Exemption, Certain Natural Gas Fees, Residential Customers - Temporary	Various		(7,110)	(2,380)	(9,490)		(2,380)	(1,760)	(4,140)
69 HF526 (Agbaje)	Exemption, Disregarded Single Member Entities	7/1/2023		(710)	(760)	(1,470)		(810)	(860)	(1,670)
70 HF2410 (Lislegard)	Exemption, Purchases of Nonprofit Snowmobiles	7/2/2023		(50)	(60)	(110)		(60)	(60)	(120)
71 HF1938 (Gomez)	Exemption; Construction Materials - Local Gov'ts & Nonprofits, Temporary	7/1/21 to 12/31/24		(177,110)	(78,520)	(255,630)		-	-	-
72 HF152 (Bahner)	Exemption Construction Mat., Maple Grove, No. Metro Range Reg. Public Safety Ctr	9/1/21-12/31/23		-	-	-		-	-	-

2023 Regular Session, HF1938 -1E A16 amendment

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House File	NON-DEDICATED TAX REVENUE (\$ IN THOUSANDS)	EFFECTIVE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	
			FY 2023	FY2024	FY2025	FY2024-25	FY2026	FY2027	FY2026-27	
73 HF414 (Lislegard)	Exemption Construction Materials, School Buildings	Various		(1,080)	-	(1,080)		-	-	-
74 HF1534 (Acomb)	Exemption Construction Materials, City of Wayzata	4/1/20-6/30/21		(380)	-	(380)		-	-	-
75 HF1623 (Cha)	Exemption Construction Materials, City of Woodbury Central Park	1/1/25-12/31/25		-	-	-		(520)	-	(520)
76 HF1870 (Rehm)	Exemption Construction Materials, City of Chanhassen	1/1/25-1/31/27		-	-	-		(260)	(260)	(520)
77 HF2575 (Youakim)	Exemption Construction Materials, MSP Airport	1/1/25-12/31/27		-	-	-		(1,450)	(1,040)	(2,490)
78 HF2655 (Torkelson)	Exemption Construction Materials, School Buildings	1/1/24-6/30/25		-	-	-		-	-	-
79 HF2804 (Kiel)	Exemption Construction Materials, Red Lake County ISD 2906	1/1/21-6/30/21		-	-	-		-	-	-
80 HF2819 (Davids)	Exemption, Construction Mat. & Capital Equipment, Spring Grove Fire Rem.	12/23/22-12/31/27		(130)	-	(130)		-	-	-
81 HF1786 (Edelson)	Exemption, Constructional Materials, Community Health Center	1/1/25to 12/31/25		-	-	-		(910)	-	(910)
82 HF2417 (Lillie)	Exemption Construction Materials, City of Oakdale, New Public Works Facility	1/1/25-12/31/27		-	-	-		(250)	(250)	(500)
83 HF2482 (Keeler)	Exemption Construction Materials, City of Moorhead	1/1/25-3/31/27		-	-	-		(240)	(240)	(480)
84 HF1177 (Niska)	Exemption, Construction Materials, Ramsey Treatment Center	1/1/25-12/31/26		-	-	-		(460)	-	(460)
85 HF 3218 (Mekeland)	Exemption, Construction Materials, Becker Public School District	1/1/22 to 1/31/24		-	-	-		-	-	-
85				-	-	-		-	-	-
86	Subtotal - Sales & Use Tax, Change Items		-	(186,560)	(81,710)	(268,270)		(7,330)	(4,460)	(11,790)
87	Net Sales and Use Tax Receipts (before change items)		7,408,905	7,441,438	7,688,158	15,129,596		7,929,411	8,157,740	16,087,151
88	Total - Percent Change to Sales & Use Tax Revenue with Change Items		0.00%	-2.51%	-1.06%	-1.77%		-0.09%	-0.05%	-0.07%
89										
90	ESTATE TAX									
91	Subtotal - Estate Taxes, Change Items		-	-	-	-		-	-	-
92	Net Estate Tax Receipts (before change items)		233,300	237,700	248,600	486,300		259,800	270,400	530,200
93	Total - Percent Change to Estate Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
94										
95										
96	STATEWIDE PROPERTY TAX (STATE GENERAL LEVY)									
97	Subtotal - Statewide Property Tax, Change Items		-	-	-	-		-	-	-
98	Net Statewide Property Tax Receipts (before change items)		757,362	747,132	745,279	1,492,411		745,283	745,287	1,490,570
99	Total -Percent Change to Statewide Property Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
100										
101	CIGARETTE & TOBACCO TAXES									
102	Subtotal - Cigarette & Tobacco Taxes , Change Items		-	-	-	-		-	-	-
103	Net Cigarette & Tobacco Tax Receipts (before change items)		549,080	549,580	549,020	1,098,600		548,710	548,450	1,097,160
104	Total -Percent Change to Cigarette & Tobacco Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
105										

Note: Positive numbers = revenue gains, negative numbers = revenue reduction, bracketed numbers and are not included in the total

House File	NON-DEDICATED TAX REVENUE (\$ IN THOUSANDS)	EFFECTIVE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE
			FY 2023	FY2024	FY2025	FY2024-25	FY2026	FY2027	FY2026-27
106	ALCOHOL EXCISE TAXES								
107	Subtotal - Alcohol Excise Taxes, Change Items		-	-	-	-	-	-	-
108	Net Alcohol Excise Tax Receipts (before change items)		106,700	109,550	111,970	221,520	114,440	116,980	231,420
109	Total -Percent Change to Alcohol Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
110									
111	INSURANCE GROSS EARNINGS & FIRE MARSHALL TAX								
112	Subtotal - Insurance & Fire Marshall Taxes, Change Items		-	-	-	-	-	-	-
113	Net Insurance & Fire Marshall Tax Receipts (before change items)		462,684	471,021	481,934	952,955	493,290	504,915	998,205
114	Total -Percent Change to Insurance Gross Earnings Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
115									
116	LAWFUL GAMBLING TAXES								
117	Change Items								
118	HF1938 (Gomez) Combined Net Receipt Tax, Rate Reduction^^ (see note "###")	7/1/2023		[(6,700)]	[(7,700)]	[(14,400)]	[(7,900)]	[(8,200)]	[(16,100)]
119									
120	Subtotal - Lawful Gambling Taxes, Change Items		-	-	-	-	-	-	-
121	Net Lawful Gambling Tax Receipts (before change items)		195,900	210,050	220,550	430,600	227,150	233,950	461,100
122	Total - Percent Change to Lawful Gambling Tax Revenue with Change Items		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
123									
124	OTHER TAX REVENUE**								
125	Change Items								
126	HF1938 (Gomez) Repeal \$50 Fee for Payment Agreement Plan	DFE		(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)
127	HF 1635 (Norris) Mortgage Registry Tax & Deed Tax, Dedication to Workforce & Affordable Hsg. Dev. Act.	7/1/2023		(27,500)	(27,500)	(55,000)	(7,500)	(7,500)	(15,000)
128	HF 1785 (Hornstein) Solid Waste Tax, 5% Dedication to Resource Management Account/Environment Fund	DFE		(5,600)	(5,800)	(11,400)	(6,000)	(6,100)	(12,100)
129	HF2012(Lislegard) Net Proceeds Tax Converted to Gross Proceeds Tax at 0.4% rate (see note "#")	Assmt Yr23		-	-	-	1,500	1,400	2,900
130	HF2012(Lislegard) State Distribution of Gross Proceeds Tax	Dist after 12/31/22						(1,500)	(1,500)
131									
132	Subtotal - Other Tax Revenue, Change Items		-	(34,600)	(34,800)	(69,400)	(13,500)	(15,200)	(28,700)
133	Net Other Tax Receipts (before change items)		660,735	611,836	660,140	1,271,976	689,655	752,490	1,442,145
134	Total - Percent Change to Other Tax Revenue with Change Items		0.00%	-5.66%	-5.27%	-5.46%	-1.96%	-2.02%	-1.99%

Commonly used spreadsheet acronyms:

- "Negli." denotes negligible cost/savings of plus or minus \$5,000
- "Feb-23" denotes current law estimates based on MMB's February 2023 Forecast
- "DFE" denotes a provision is effective day following enactment
- "DOR" Minnesota Department of Revenue
- "ARPA": Federal Conformity, American Rescue Plan (Public Law 117-2)
- "IRA": Federal Conformity, Inflation Reduction Act

Notes:

- ** Non general fund revenue impacts
- ^^ The estimates in brackets "[]" are not included in the total.
- ^ Interactions with Property Taxes, Fiscal Impact in Appendix B
- "#" These provisions will have fiscal impact outside of the budget forecast window:
 - (1) Secure Act - Exclusion of First Responder Retirement Benefits, Gross with an estimated revenue reduction starting in FY28.
 - (2) Secure Act - Deferral of Sales of Stock to An Employee Stock Ownership Plan with an estimated revenue reduction in FY28
 - (3) The current law net proceeds tax was estimated to have a fiscal impact in FY29.
- "###" If the conditions are satisfied in Article 12, section 11, the state would reduce the local sales taxes retained by the city of Minneapolis by \$12.8 million/year and the calculation of the balance in the reserve account would also be affected.

2023 Legislature - HF 1938 -1E & A16 Amendment, House Omnibus Tax Bill

Updated 4.17.2023

Tax Refunds, Aids & Credits - February 2023 Forecast

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

	House	House OTB		Chg	House OTB			Chg	House OTB			Chg
	FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		FY2026	FY2027	FY2026-27	
General Fund Expenditures												
1 TAX REFUNDS	\$ 824,879	\$ 878,470	\$1,703,349		\$ 1,093,940	\$ 1,007,920	\$2,101,860		\$777,620	\$793,230	\$1,570,850	
2 Homestead Credit State Refund (Homeowner PTR)	571,271	612,800	1,184,071		665,600	691,700	1,357,300		704,700	718,300	1,423,000	
3 Chg Item: Expand Homestead Benefits Allow ITIN				-	0	2,000	2,000	2,000	2,000	2,000	4,000	4,000
4 Chg Item: HCSR Reduce hmwnr copays 5%				-	0	41,800	41,800	41,800	42,300	42,600	84,900	84,900
5 Chg Item: HCSR Add'l one-time 13.8% PTR payment, pay 2023				-	91,300	1,000	92,300	92,300	0	0	0	-
6 Chg Item: Hmstd MVE \$80,300 thrshld, max exclusion \$32,120, max mkt value \$437,100				-	0	0	0	-	(1,310)	(1,310)	(2,620)	(2,620)
7 Chg Item: Community land trust class 4d2 @ 0.75%				-	0	0	0	-	(260)	(260)	(520)	(520)
8 Chg Item: Elderly living facility property tax exemption				-	0	10	10	10	10	10	20	20
9 Chg Item: Spouses disabled veterans' homestead market value exclusion - application deadline eliminated/allowed to reapply				-	0	(30)	(30)	(30)	(40)	(40)	(80)	(80)
10 Chg Item: Airport property 50% exempt "manufacture" of aircraft				-	0	30	30	30	30	30	60	60
11 Chg Item: solar generating system property class definition				-	0	(negligible)	(negligible)	(negligible)	(negligible)	(negligible)	(negligible)	(negligible)
12 Chg Item: Tribe-owned property, extnd tax exmptn (SGL FY24)				-	10	negligible	negligible	10	negligible	negligible	negligible	negligible
13 Chg Item: LGA interactions				-	0	(2,730)	(2,730)	(2,730)	(2,730)	(3,420)	(6,150)	(6,150)
14 Chg Item: CPA interactions				-	0	(2,730)	(2,730)	(2,730)	(2,730)	(3,100)	(5,830)	(5,830)
16 Chg Item: PILT valuation incrs interactions				-	0	(250)	(250)	(250)	(280)	(300)	(580)	(580)
17 Chg Item: Electric Generation Transition Aid interaction				-	0	(70)	(70)	(70)	(110)	(40)	(150)	(150)
18 Chg Item: Local Homeless Prevention Aid				-	0	(410)	(410)	(410)	(410)	(410)	(820)	(820)
19 Chg Item: Local Affordable Housing Aid				-	0	(1,200)	(1,200)	(1,200)	(840)	(840)	(1,680)	(1,680)
20 Chg item Subtotal HCSR				-	91,310	37,420	128,730		35,630	34,920	70,550	
21 Renters property tax refund (Renters PTR Credit)	220,814	229,300	450,114		234,300	242,400	476,700		245,500	247,300	492,800	
22 Chg Item: Renters Credit Add'l one-time 13.8% PTR pymt, rent paid 2022				-	32,000	300	32,300	32,300	0	0	0	-
23 Chg Item: Renters Credit Convert to Income Tax Credit				-								
24 Renters Income Tax credit, rent pd 2024 filed 2025				-	0	[378,600]	[378,600]		[382,300]	[386,000]	[768,300]	
25 Repeal Renters PTR, sunset rent pd 2024, filed 2025				-	0	0	0	-	(245,500)	(247,300)	(492,800)	(492,800)
26 Chg item Subtotal Renter PTR				-	32,000	300	32,300		(245,500)	(247,300)	(492,800)	
27 Targeting property tax refund	3,148	7,290	10,438		17,700	5,200	22,900		5,800	7,700	13,500	
28 Chg Item: Targeting one-time rdctn 12% to 6%, max rfnd \$1,000 to \$2,500				-	23,100	200	23,300	23,300	0	0	0	-

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	House	House OTB		Chg	House OTB			Chg	House OTB			Chg	
		FY2022	FY2023		FY2022-23	FY2024	FY2025		FY2024-25	FY2026	FY2027		FY2026-27
29	Forest Land Credits (SFIA)	13,120	13,630	26,750		14,180	14,750	28,930		15,340	15,960	31,300	
30	Subtotal - Property Tax Refunds	808,353	863,020	1,671,373	-	1,078,190	991,970	2,070,160		761,470	776,880	1,538,350	
32	Political Contribution Refund	2,468	3,400	5,868		3,100	3,100	6,200		3,100	3,100	6,200	
33	Tax Refund Interest	14,058	12,050	26,108		12,650	12,850	25,500		13,050	13,250	26,300	
35	LOCAL AIDS	917,414	923,598	1,841,012		1,044,526	1,225,433	2,269,959		1,209,668	1,247,583	2,457,251	
36	Local Government Aid (LGA)	564,247	564,398	1,128,645		564,398	564,398	1,128,796		564,398	564,398	1,128,796	
37	21, SS1,CH 14, Local Government Aid one-time suplmt	0	5,516	5,516		0	0	-		0	0	-	
38	Chg Item: Local Government Aid to cities						100,000	100,000	100,000	100,000	125,200	225,200	225,200
39	Chg Item: City of Echo 2021 LGA penalty forgiveness	0	46	46	46			0	-			0	-
40	Chg Item: City of Morton 2021 LGA penalty forgiveness	0	79	79	79			0	-			0	-
41	Chg Item: City of Spring Grove fire remediation grant				-	250	0	250	250	0	0	0	-
42	Chg Item: City of St. Paul (streets)				-	30,000	0	30,000	30,000	0	0	0	-
43	Chg Item: City of Northfield				-	300	0	300	300	0	0	0	-
44	Subtotal- Local Government Aid (LGA)	564,247	570,040	1,134,287		594,948	664,398	1,259,346		664,398	689,598	1,353,996	
46	County Program Aid	263,971	264,012	527,983		264,374	264,154	528,528		260,954	260,954	521,908	
47	Chg Item: County Program Aid to counties				-		100,000	100,000	100,000	100,000	113,700	213,700	213,700
48	Public Defense Bd, Public Defender Aid	0	0	-		500	500	1,000		500	500	1,000	
49	Local Impact Notes (LBO/MDE)	0	0	-		214	214	428		214	214	428	
50	Subtotal- County Program Aid (CPA)	263,971	264,012	527,983		265,088	364,868	629,956		361,668	375,368	737,036	
52	Township Aid	10,000	10,000	20,000		9,612	9,500	19,112		9,500	9,500	19,000	
53	Payment in Lieu of Taxes (PILT) for DNR Owned Lands	36,358	36,488	72,846		40,866	41,091	81,957		41,316	41,541	82,857	
54	Chg Item: Increase PILT valuation/ Lakeshore report				-	0	9,300	9,300	9,300	10,200	11,000	21,200	21,200
55	Subtotal- Payment in Lieu of Taxes (PILT)					40,866	50,391	91,257		51,516	52,541	104,057	
56	Aquatic Invasive Species Prevention Aid	10,000	10,000	20,000		10,000	10,000	20,000		10,000	10,000	20,000	
57	Riparian Protection Aid to BWSR	745	745	\$1,490		745	745	\$1,490		745	745	\$1,490	
58	Riparian Protection Aid to Counties	7,255	7,255	14,510		7,255	7,255	14,510		7,255	7,255	14,510	
59	Subtotal- Riparian Protection Aid	8,000	8,000	\$16,000		8,000	8,000	\$16,000		8,000	8,000	\$16,000	

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		FY2022	FY2023		FY2022-23	FY2024	FY2025		FY2024-25	FY2026	FY2027	
60	Indian Family Out-of-Home Placement Aid	4,337	4,054	\$8,391	5,000	5,000	\$10,000		5,000	5,000	\$10,000	
61	Casino Aid to Counties	1,171	1,614	2,785	1,614	1,614	3,228		1,614	1,614	3,228	
62	Local Homeless Prevention Aid (LHPA)				20,000	20,000	40,000		20,000	20,000	40,000	
63	<i>Chg Item: Increase LHPA, earmark \$4.8 M/yr Tribes</i>				<u>20,000</u>	<u>20,000</u>	<u>40,000</u>	40,000	<u>20,000</u>	<u>20,000</u>	<u>40,000</u>	40,000
64	Subtotal- Local Homeless Prevention Aid				40,000	40,000	80,000		40,000	40,000	80,000	
65	<i>Change Item: Establish Local Affordable Housing Aid (LAHA)</i>											
66	<i>LAHA to Counties</i>				29,300	29,300	58,600	58,600	20,600	20,600	41,200	41,200
67	<i>LAHA to Tribes</i>				6,000	6,000	12,000	12,000	4,200	4,200	8,400	8,400
68	<i>LAHA to Cities w pop >10,000</i>				9,800	9,800	19,600	19,600	6,800	6,800	13,600	13,600
69	<i>LAHA to MHFA - Local Affordable Housing Grants for Small Cities</i>				<u>4,900</u>	<u>4,900</u>	<u>9,800</u>	9,800	<u>3,400</u>	<u>3,400</u>	<u>6,800</u>	6,800
70	Subtotal- Local Affordable Housing Aid				50,000	50,000	100,000		35,000	35,000	70,000	
71	Production Property Transition Aid	0	0	0	0	0	0		0	0	0	
72	Utility Transition Aid (cities and towns)	11	9	20	16	17	33		18	19	37	
73	<i>Chg Item: Electric Generation Transition Aid Local Govt's</i>				0	2,120	2,120	2,120	3,430	1,420	4,850	4,850
	<i>Chg Item: Repeal Utility Valuation Transition Aid</i>				0	(17)	(17)	(17)	(18)	(19)	(37)	(37)
75	DRA School	8,030	8,036	16,066	8,037	8,037	16,074		8,037	8,037	16,074	
76	DRA Non-School	10,089	10,145	20,234	10,145	10,145	20,290		10,145	10,145	20,290	
77	Disparity Reduction Aid (DRA)	18,119	18,181	36,300	18,182	18,182	36,364		18,182	18,182	36,364	
78	Mahnomen City Reimbursement Aid	160	160	320	160	160	320		160	160	320	
79	<i>Chg Item: Mahnomen City aid increase</i>				0	160	160	160	160	160	320	320
80	Mahnomen County Aid	900	900	1,800	900	900	1,800		900	900	1,800	
81	Mahnomen ISD #432 Aid	140	140	280	140	140	280		140	140	280	
82	Mahnomen Reimbursement Aid	1,200	1,200	2,400	1,200	1,360	2,560		1,360	1,360	2,720	
83												
84	PROPERTY TAX CREDITS	112,554	121,108	233,662	135,425	146,974	282,399		153,476	157,052	310,528	
85	Agr MVC School	7,312	7,641	14,953	7,318	7,283	14,601		7,283	7,283	14,566	
86	Agr MVC Non-School	28,828	28,826	57,654	27,508	27,508	55,016		27,508	27,508	55,016	
87	Agricultural Market Value Credit	36,140	36,467	72,607	34,826	34,791	69,617		34,791	34,791	69,582	
88												
89	School Building Bond Agricultural Credit	62,182	70,050	\$132,232	87,166	98,343	\$185,509		104,434	107,581	212,015	
91	School Building Bond Agricultural Credit				87,166	98,343	185,509		104,434	107,581	212,015	
92												

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	FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		FY2026	FY2027	FY2026-27	
93	Agriculture Preservation Credit -School (w/o State Con Fnd)	0	0	-	9	10	19		10	10	20	
94	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	53	0	53	40	40	80		40	40	80	
95												
96	Border City Disparity -School	3,236	3,185	6,421	2,929	2,994	5,923		3,086	3,182	6,268	
97	Border City Disparity -Non-School	10,848	11,331	22,179	10,453	10,796	21,249		11,115	11,448	22,563	
98	Border City Disparity Credit	14,084	14,516	28,600	13,382	13,790	27,172		14,201	14,630	28,831	
99												
100	Prior Year Credit -School	26	17	43	2	0	2		0	0	-	
101	Prior Year Credit- Non-School	69	58	127	0	0	-		0	0	-	
102	Prior Year Credits	95	75	170	2	-	2		-	-	-	
103												
104	TACONITE TAX RELIEF AREA AIDS & CREDITS	13,753	13,594	27,347	13,578	13,558	27,136		13,474	13,585	27,059	
105	State Taconite Aid to IRRR (Non-School)	3,688	3,599	7,287	3,654	3,666	7,320		3,643	3,766	7,409	
106	State Taconite Aid Local Distribution	4,096	3,980	8,076	3,854	3,767	7,621		3,651	3,583	7,234	
107	Subtotal State Taconite Aid	7,784	7,579	15,363	7,508	7,433	14,941		7,294	7,349	14,643	
108	Taconite Reimbursement (School)	561	561	1,122	561	561	1,122		561	561	1,122	
109	Supplemental Taconite Homestead Credit (Non-School)	5,408	5,454	10,862	5,509	5,564	11,073		5,619	5,675	11,294	
110												
111												
112	LOCAL PENSION AIDS	142,702	150,860	293,562	156,190	161,580	317,770		167,190	173,040	340,230	
113												
114	Police Aid (includes only local; DNR & DPS aid in State Gov)	82,181	86,799	168,980	90,750	94,830	185,580		99,100	103,560	202,660	
115	Fire Aid	34,191	36,931	71,122	38,090	39,210	77,300		40,360	41,540	81,900	
116	Fire Insurance Surcharge Aid	5,404	6,200	11,604	6,390	6,580	12,970		6,770	6,980	13,750	
117	Police & Fire Retirement Aid Supplement	15,496	15,500	30,996	15,500	15,500	31,000		15,500	15,500	31,000	
118												
119	Police/Fire Amorization Aid (Open)	2,729	2,729	5,458	2,729	2,729	5,458		2,729	2,729	5,458	
120	Redirected Amortization Aid - St Paul + TRFA	2,094	2,094	4,188	2,094	2,094	4,188		2,094	2,094	4,188	
121	Firefighters Supplemental Benefits Reimbursements	607	607	1,214	637	637	1,274		637	637	1,274	
122												
123	Public Employees Retirement Assoc. (PERA) Aid	0	0	-	0	0	-		0	0	-	
124												
125												
126	OTHER AIDS & ONE-TIME APPROPRIATIONS	41,610	500,942	542,552	25,750	100,195	125,945		92,670	92,669	185,339	
127	Disaster Credit -School	369	46	415	56	35	91		31	31	62	
128	Disaster Credit- Non-School	1,527	11	1,538	345	94	439		94	94	188	
129	Disaster Credit	1,896	57	1,953	401	129	530		125	125	250	

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	FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		FY2026	FY2027	FY2026-27		
130	Local Option Disaster Credits												
131		38	45	83		28	25	53		25	25	50	
132		4	243	247		75	75	150		75	75	150	
133		42	288	330		103	100	203		100	100	200	
134		Local Option Disaster Abatement Reimbursement											
135		32	83	115		83	83	166		83	83	166	
136		497	514	1,011		516	519	1,035		522	524	1,046	
137	City of Minneapolis Library debt service												
138		3,374	0	3,374		0	0	-		0	0	-	
139	Local Government grants (19 SS1 CH 6, and 21 SS1 CH 14)												
140		6,414	0	6,414		0	0	-		0	0	-	
141	21 SS1, CH 14 Local gov't assist to counties- one time												
142		29,355		29,355									
143	22 CH 50 - Frontline Worker Aid												
144		0	500,000	500,000		0	0	-		0	0	-	
145					-	22,000	22,000	44,000	44,000	14,000	14,000	28,000	28,000
146					-	0	75,000	75,000	75,000	75,000	75,000	150,000	150,000
147					-	2,194	2,193	4,387	4,387	2,671	2,671	5,342	5,342
148					-	201	201	402	402	201	201	402	402
149					-	175	0	175	175	0	0	-	-
150					-	144	47	191	191	47	47	94	94
151					-	(67)	(77)	(144)	(144)	(79)	(82)	(161)	(161)
152	Property Tax Aids and Credits, General Fund TOTAL												
153		2,052,912	2,588,572	4,641,484	126	2,469,409	2,655,660	5,125,069	690,454	2,414,098	2,477,159	4,891,257	336,660
154	Plus Senior Deferral changes (net)												
155		67	(292)	(225)		(324)	(615)	(939)	260	(1,048)	(1,090)	(2,138)	1,290
156	Property Tax Aids and Credits with Senior Deferral												
157		\$2,052,979	\$2,588,280	\$4,641,259		\$2,469,085	\$2,655,045	\$5,124,130	\$690,714	\$2,413,050	\$2,476,069	\$4,889,119	\$337,950
158	Other Fund Expenditures												
159	State Conservation Fund (SR) Agriculture Preservation Credit												
160		338	340	678		340	340	680		340	340	680	
161	State Conservation Fund (GF) Agriculture Preservation Credit (lines 46 & 47)												
162		53	0	53		49	50	99		50	50	100	
163		391	340	731		389	390	779		390	390	780	
164	Net Loan activity												
165	Senior Deferral loan receipts (REV)												
166		[-1810]	[-1429]	[-3239]		[-1429]	[-1429]	[-2858]		[-1429]	[-1429]	[-2858]	
167	Senior Deferral loans issuances (Reimbursements to Counties)												
168		[1743]	[1721]	[3464]		[1753]	[1784]	[3537]		[1837]	[1869]	[3706]	
169							[260]	[260]	260	[640]	[650]	[1290]	1,290
170		67	(292)	(225)		(324)	(615)	(939)		(1,048)	(1,090)	(2,138)	
171	Total Senior Deferral (net)												

2023 Legislature - HF 1938-1E & A16 Amendment - Non General Fund Tax Revenue

Note: Positive numbers = revenue gains, negative numbers = revenue reduction, bracketed numbers and are not included in the total

HF	EFFECTIVE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE	HOUSE
		FY2024	FY2025	FY2024-25	FY2026	FY2027	FY2026-27
1	Total Non General Fund	22,340	28,595	50,935	13,090	14,170	27,260
2							
3	Total - Legacy Funds:	(10,760)	(4,710)	(15,470)	(415)	(245)	(660)
4				-			-
5	HF 1938 (Gomez) Remove Exemption for Edible Cannabinoid Products, Exempt Entities	7/1/2023	negli.	negli.	negli.	negli.	negli.
6	HF1746 (Agbaje) Temporarily Exempts Certain Natural Gas Fees to Residential Customers	Various	(410)	(140)	(550)	(140)	(240)
7	HF526 (Agbaje) Sales tax Exemption, Disregarded Single Member Entities	45108	(40)	(40)	(80)	(50)	(100)
8	HF2410 (Lislegard) Sales Tax Exemption, Purchases of Nonprofit Snowmobiles with Sunset	45108	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)
9	HF1938 (Gomez) Temp. Construction Mats. Exemption - Local Gov'ts & Nonprofits	7/1/21 to 12/31/24	(10,220)	(4,530)	(14,750)	-	-
10	HF152 (Bahner) Construction Exemption, Maple Grove, No. Metro Range Reg. Public Safety Ctr	9/1/21-12/31/23			-		-
11	HF414 (Lislegard) Construction Exemption, School Buildings	Various	(60)		(60)		-
12	HF1534 (Acomb) Construction Exemption, City of Wayzata	4/1/20-6/30/21	(20)		(20)		-
13	HF1623 (Cha) Construction Exemption, City of Woodbury Central Park	1/1/25-12/31/25			-	(30)	(30)
14	HF1870 (Rehm) Construction Exemption, City of Chanhassen	1/1/25-1/31/27			-	(15)	(15)
15	HF2575 (Youakim) Construction Exemption, MSP Airport	1/1/25-12/31/27			-	(80)	(60)
16	HF2655 (Torkelson) Construction Exemption, School Buildings	1/1/24-6/30/25			-		-
17	HF2804 (Kiel) Construction Exemption, Red Lake County ISD 2906	1/1/21-6/30/21			-		-
18	HF2819 (Davids) Construction Exemption & Capital Equipment, Spring Grove Fire Rem.	12/23/22-12/31/27	(10)		(10)		-
19	HF1786 (Edelson) Construction Exemption, Community Health Center	1/1/25to 12/31/25			-	(50)	(50)
20	HF2417 (Lillie) Construction Exemption, City of Oakdale, New Public Works Facility	1/1/25-12/31/27			-	(10)	(10)
21	HF2482 (Keeler) Construction Exemption, City of Moorhead	1/1/25-3/31/27			-	(10)	(10)
22	HF1177 (Niska) Construction Exemption, Ramsey Treatment Center	1/1/25-12/31/26			-	(30)	-
23							
24							
25	Total - Environmental Fund:		5,600	5,800	11,400	6,000	6,100
26							
27	HF1785 (Hornstein) Solid Waste Tax, 5% Dedication to Resource Management Account	DFE	5,600	5,800	11,400	6,000	6,100
28							
29	Total - Special Revenue Fund:		-	5	5	5	5
30							
31							
32	HF1487 (Reyer) Disallow Revenue Recapture nonprofit hospitals	DFE	-	5	5	5	5
33							
34							
35	Total - Housing Development Fund		27,500	27,500	55,000	7,500	7,500
36							
37	HF 1635 (Norris) Mortgage/Deed Taxes, Dedication to Workforce & Affordable Hsg. Dev. Acct.	7/1/2023	27,500	27,500	55,000	7,500	7,500
38							
39	Total - Iron Range School Consolidation		4,370	5,230	9,600	5,230	5,230
40							
41	HF 2012, Lislegard Make Permanent Additional Distribution		870	1,730	2,600	1,730	1,730
42	Transfer from DJJ Economic Protection Fund		3,500	3,500	7,000	3,500	3,500
43							

2023 Legislature - HF 1938-1E & A16 Amendment - Non General Fund Tax Revenue

Note: Positive numbers = revenue gains, negative numbers = revenue reduction, bracketed numbers and are not included in the total

HF		EFFECTIVE	HOUSE FY2024	HOUSE FY2025	HOUSE FY2024-25	HOUSE FY2026	HOUSE FY2027	HOUSE FY2026-27
44	Total - County Road & Bridge Fund:		(850)	(1,690)	(2,540)	(1,690)	(1,690)	(3,380)
45								
46	HF 2012, Lislegard Make Permanent Reduction Distribution		(850)	(1,690)	(2,540)	(1,690)	(1,690)	(3,380)
47								
48	Total - Taconite Environmental Protection Fund:		(10)	(20)	(30)	(20)	110	90
49								
50	HF 2012, Lislegard Gross Proceeds and Assistance Area	DFE	-	-	-	-	130	130
51	Make Permanent Reduction Distribution	DFE	(10)	(20)	(30)	(20)	(20)	(40)
52								
53	Total - DJJ Economic Protection Fund:		(3,510)	(10,120)	(13,630)	(10,120)	(10,070)	(20,190)
54								
55	HF 2012 (Lislegard) Make Permanent Additional Distribution	DFE	(10)	(20)	(30)	(20)	(20)	(40)
56	Gross Proceeds and Assistance Area	DFE	-	-	-	-	50	50
57	Transfer to IRRB and Iron Range School Consolidation	DFE	(3,500)	(10,100)	(13,600)	(10,100)	(10,100)	(20,200)
58								
59	Total - Taconite Property Tax Relief Account		(6,000)	-	(6,000)	-	90	90
60								
61	HF 2012, Lislegard Transfer to IRRR Account	DFE	(6,000)	-	(6,000)	-	-	-
62	Gross Proceeds and Assistance Area	DFE	-	-	-	-	90	90
63								
64	Total - Iron Range Resources and Rehabilitation Account		6,000	6,600	12,600	6,600	7,140	13,740
65								
66	HF 2012, Lislegard Transfer to IRRR Account	DFE	6,000	-	6,000	-	-	-
67	Gross Proceeds and Assistance Area	DFE	-	-	-	-	540	540
68	Transfer from DJJ Economic Protection Fund	DFE	-	6,600	6,600	6,600	6,600	13,200

APPENDIX A - HF 1938-1E & A16 Amendment, House Omnibus Tax bill
Tax and Property Tax No Cost Items

Bill #	Author	Change Item Description	Effective date
NO STATE COST CHANGES			
1 Tax and Property tax changes - Miscellaneous (no state fund impact)			
2 HF 514	Lislegard	Virginia debt limit exclusion	DFE
3 HF 1721	Lee	Delinquent Property Tax interest rate	Assmt 2024
4 HF 675	Agbaje	Property tax service of petitions	Aug 1, 2023
5 HF 2172	Hornstein	Tourism Improvement Districts	DFE
6 HF 2495	Lee	Ramsey County Tax judgment sales	Local appvl + file
7 HF 1372	Gomez	DOR Policy & Technical bill	Various
8 HF 2089	Her	City of St. Paul bonding authority	DFE
9 HF 2757	Gomez	Local govt debt financing (Public Finance bill)	DFE
10 HF 2905	Lislegard	Truth in Taxation	Pay 2024
11 HF 916	Agbaje	Purpose statements for Tax bills	DFE
12		2023 Transfer Production Tax Distribution	DFE + 1
13 Property tax changes for Tax Increment Financing (TIF)			
14 HF 880	Gomez	Tax Increment Financing - Various pooling provisions clarified, administrative expense limitations clarified, and application of violations and remedies expanded.	DFE +1
15 HF 1871	Olson, L.	Duluth TIF - Port Lot D, redevelopment TIF	Local appvl + file
16 HF 2412	Olson, L.	Duluth TIF Medical Regional Exchg, redvlpmt TIF, extend term to 2051	Local appvl + file
17 HF 335	Hanson, J	Savage TIF district special rules (5-6yr) extended	Local appvl + file
18 HF 978	Davids	TIF Economic Development - Chatfield	Local appvl + file
19 HF 263	Tabke	Shakopee TIF - soil deficiency	Local appvl + file
20 HF 1049	Brand	TIF expansion for 3 small cities (Spicer, Lafayette, Nicolet)	Local appvl + file
21 HF 1768	Coulter	Bloomington TIF - Central Station undeveloped parcels	Local appvl + file
22 HF 134	Klevorn	Plymouth TIF - Establish a redvlpmt dstct, spc rules 10-yr extnd	Local appvl + file
23 HF 1285	Lislegard	Housing TIF - Nonmetro cities pop < 50,000	Local appvl + file
24 HF 428	Clardy	West St. Paul Redevelopment TIF - spec rules, uses	Local appvl + file
25 HF 1458	Koegel	Fridley TIF District 20 - transfer incrmnt to HRA, limit uses, reports in 2024 & 2026. Expires Dec 2026	Local appvl + file
26 HF 1463	Hemmingsen-lager	Woodbury TIF Distct 13- spec rules amended	Local appvl + file
27 HF 2118	Kiel	Northwest MN Multi-County HRA levy end date	Local appvl + file
28 HF 3162	Lee	St. Paul HRA TIF #82, chg incrmnt uses, allow for RiverCntr etc capital imprvmts	Local appvl + file
29 Local Lodging / Tourism Taxes (no state fund impact)			
30 HF 124	Skraba	Cook County local 1% lodging tax extd from 15 to 30 yrs	Local appvl + file
31 HF 2382	Olson, L	Duluth Extnd term 0.5% lodging, incrs debt from \$18M to \$54M	DFE

APPENDIX - HF 1938-1E & A16 Amendment, PROPERTY TAX INTERACTIONS *							
All Numbers in Thousands							
Note: Positive numbers = revenue gains , negative numbers or numbers in parenthesis = revenue losses, numbers in brackets are for reference only.							
	House	House	House		House	House	House
	FY 2024	FY 2025	FY2024-25		FY2026	FY2027	FY2026-27
1							
2	Interactions with Property Taxes - Summary				2,550	2,920	5,470
3							
4	Individual Income Tax	-	1,220	1,220	1,180	1,330	2,510
5	Corporate Franchise Tax	-	1,430	1,430	1,370	1,590	2,960
6							
7	Interactions with Property Taxes - Detail						
8	Individual Income Tax - Subtotal	-	1,220	1,220	1,180	1,330	2,510
9	Modify Local Government Aid	-	450	450	450	560	1,010
10	Modify County Program Aid	-	450	450	450	510	960
11	Modify Agricultural Building Bond Credit			-			-
12	Modify PILT	-	40	40	50	50	100
13	Electric Generation Transition aid		10	10	20	-	20
14	Local Homeless Prevention aid		70	70	70	70	140
15	Local Affordable Housing Aid		200	200	140	140	280
16				-			-
17	Corporate Franchise Tax - subtotal	-	1,430	1,430	1,370	1,590	2,960
18	Modify Local Government Aid	-	530	530	530	670	1,200
19	Modify County Program Aid	-	530	530	530	610	1,140
20	Modify Agricultural Building Bond Credit			-			-
21	Modify PILT	-	50	50	50	60	110
22	Electric Generation Transition aid		10	10	20	10	30
23	Local Homeless Prevention aid		80	80	80	80	160
24	Local Affordable Housing Aid		230	230	160	160	320
25				-			-

* Note: Interactions - With changes to property tax, aids and credits, DOR Tax Research estimates assume that changes to property tax aids and credit will result in changes to income tax deductions, changing revenue to the general fund.