

March 17, 2025

To Representative Gomez

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Subject List of provisions included in the redrafted version of the 2024 House tax bill (Revisor number 25-04030)

Executive Summary

Patrick McQuillan requested we put together a list of the provisions included in the redrafted 2024 House tax bill. This document describes the contents of that bill, which has a Revisor number of 25-04030.

Article 1: Individual Income and Corporate Franchise Taxes

Description	Version of language included	Section numbers
Political contribution refund electronic filing system	H.F. 5247, 3 rd engrossment	1, 2, 7, 13
Beginning farmer priority allocation deadline + technical	H.F. 4323/H.F. 5247, 3 rd engrossment	3
Corporate disclosure \$250 million domestic sales threshold	H.F. 4513/ H.F. 5247, 3 rd engrossment	4, 15
Direct free filing system established	H.F. 30 (2025)	5, 14
Coerced debt subtraction	H.F. 5247, 3 rd engrossment	6, 12
Young child credit allowed for 18-year olds	H.F. 5247, 3 rd engrossment	8, 9
Minnesota housing credit proposed rollover	H.F. 4463/H.F. 5247, 3 rd engrossment/updated	10
Section 530 nonconformity employee tax classifications	H.F. 4572/ H.F. 5247, 3 rd engrossment	11

Article 2: Property Taxes and Local Government Aids

Description	Version of language included	Section numbers
Property tax exemptions of charitable rental housing	H.F. 5247, 3 rd engrossment	1
Attachments and appurtenances	H.F. 5247, 3 rd engrossment	2, 9, 10

Description	Version of language included	Section numbers
Exemption for five parcels of land owned by Grand Portage Band	H.F. 5247, 3 rd engrossment	3
Exemption for property in Minneapolis owned by Leech Lake Band of Ojibwe	H.F. 5247, 3 rd engrossment	4
4d(2) community land trusts must be valued on normal approach to valuation	H.F. 5247, 3 rd engrossment	5
Advanced homestead credit for seniors	H.F. 5247, 3 rd engrossment	6-8, 11-17, 26
Economic development abatements for land banks	H.F. 5247, 3 rd engrossment	18-21
Local homeless prevention aid cannot be used to clear encampments	H.F. 5247, 3 rd engrossment	22
Removes sunset on local homeless prevention aid	H.F. 5247, 3 rd engrossment	23, 27
City of Stewart, aid penalty forgiveness	H.F. 5247, 3 rd engrossment	24
Red Lake Nation College property tax exemption	H.F. 5247, 3 rd engrossment	25

Article 3: Sales and Use Taxes

Description	Version of language included	Section numbers
Provider tax research credit hard code credit rate (P&T)	H.F. 5247, as introduced	1
Amusement device gross receipts tax	H.F. 5247, 3 rd engrossment with technical changes	2-5
Controlled substances tax repeal	H.F. 5247, 3 rd engrossment	6, 8
Woodbury construction exemption	H.F. 5247, 3 rd engrossment	7

Article 4: Tax Increment Financing

Description	Version of language included	Section numbers
Special TIF legislation for Ramsey	H.F. 5247, 3 rd engrossment, with date update	1
Special TIF legislation for Maple Grove	H.F. 5247, 3 rd engrossment	2
Special TIF legislation for St. Paul	H.F. 5247, 3 rd engrossment	3
Special TIF legislation for Brooklyn Center	H.F. 5247, 3 rd engrossment	4
Special TIF legislation for Brooklyn Park	H.F. 5247, 3 rd engrossment	5-7
Special TIF legislation for Eden Prairie	H.F. 5247, 3 rd engrossment	8

Description	Version of language included	Section numbers
Special TIF legislation for Edina	H.F. 5247, 3 rd engrossment	9, 10
Special TIF legislation for Minnetonka	H.F. 5247, 3 rd engrossment	11
Special TIF legislation for Moorhead	H.F. 5247, 3 rd engrossment	12
Special TIF legislation for Plymouth	H.F. 5247, 3 rd engrossment	13
Special TIF legislation for St. Cloud	H.F. 5247, 3 rd engrossment	14

Article 5: Special Local Taxes

Description	Version of language included	Section numbers
Accommodations intermediaries local lodging provisions	H.F. 5247, 3 rd engrossment	1-2
Downtown Minneapolis taxing area modified	H.F. 5247, 3 rd engrossment	3-4

Article 6: Miscellaneous

Description	Version of language included	Section numbers
Lawful purpose expenditures modified for veterans' orgs	H.F. 5247, 3 rd engrossment	1
Land value taxation districts	H.F. 5247, 3 rd engrossment	2-6
Grant to Anoka County SWCD; \$50,000	H.F. 5247, 3 rd engrossment	7
Grant to South St. Paul; \$100,000	H.F. 5247, 3 rd engrossment	8
Emerald ash borer financial assistance; city of Minneapolis	2024 capital investment bill (S.F. 4225 (2024), 1 st unofficial engrossment, art. 1, § 12)	9
Reappropriation of \$10 million to city of Minneapolis that was in the 2023 tax bill	2024 capital investment bill /updated	10
Grant to Browerville Public Schools	H.F. 5247, 3 rd engrossment	11

JC/AH/CK/JS/SW/mc