

2019 REGULAR SESSION - OMNIBUS TAX BILL - CONFERENCE COMMITTEE TRACKING SUMMARY

ALL FUNDS

May 8, 2019, 5:00 PM

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-1UE		
		FY 19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23
	GENERAL FUND FORECAST:									
1	TAX POLICY (REVENUE)	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES)	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094
	GENERAL FUND PROPOSED CHANGES:									
5	TAX POLICY	31,730	861,265	1,041,610	28,230	1,347,860	1,695,670	14,472	130	36,755
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898	773	154,178	331,136	-	21,179	40,360
7	SUBTOTAL: GENERAL FUND EFFECT	31,730	778,146	882,712	27,457	1,193,682	1,364,534	14,472	(21,049)	(3,605)
	NON-GENERAL FUND PROPOSED CHANGES:									
10	LEGACY FUNDS	-	(2,090)	2,540	-	650	2,590	-	(370)	(340)
11	SPECIAL REVENUE FUND	-	166	160	-	6,566	7,260	-	36	276
12	ENVIRONMENTAL FUND	-	-	-	-	14,900	16,400	-	-	(14)
13	HEALTH CARE ACCESS FUND	-	-	-	-	(141)	39	-	-	(78)
14	REMEDATION FUND	-	-	-	-	-	-	-	-	(Negl.)
15	TACONITE MUNICIPAL AID ACCOUNT	-	-	-	-	-	-	-	-	-
16	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-	-	(192)	(345)	-	-	-
17	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(232)	(551)	-	-	-
18	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	-	8,000	6,277
19	MINNESOTA HOUSING FINANCE AGENCY FUND	-	-	-	-	-	-	-	4,000	8,000
20	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-	-	-	-	-	-	-
21	SUBTOTAL: NON-GENERAL FUND EFFECT	-	(1,924)	2,700	-	21,551	25,393	-	11,666	14,121

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

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TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
58	Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
59	Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
60	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, Nontangible Personal Property, etc.)	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
61	Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
62	Disallow the Deduction for Sexual Harassment Payments Made Subject to NDA	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
63	Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
64	Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)	-	-	-	-	-	-	-	-	39,900	16,400	56,300	9,800	(18,800)	(9,000)
65	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-	(200)	(2,900)	-	(2,900)	-	-	-
66	Modify Limit on Excessive Compensation	TY 18	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
67	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
68	Deemed Repatriation of Foreign Income	TY 17	13,300	361,100	218,500	13,300	257,000	104,100	361,100	107,700	110,800	218,500							
69	Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)	TY 18	6,500	221,100	139,300														
70	Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY 18					220,600	163,400	384,000	162,600	165,200	327,800							
71	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)														
72	Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
73	Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20	-	-	-	-	-	100	100	100	100	200	-	-	100	100	100	100	200
74	SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX		19,500	660,240	369,100	16,000	536,540	323,100	859,640	333,000	332,600	665,600	2,500	111,740	64,600	176,340	67,100	34,800	101,900
76	UNRELATED BUSINESS INCOME TAX																		
77	Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	SUBTOTAL: UNRELATED BUSINESS INCOME TAX		200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79																			
80	TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION																		
81	Chained CPI-U - Homestead Credit Refund	TY 17	-	-	-	-	-	800	800	1,500	2,500	4,000	-	-	800	800	1,500	2,500	4,000
82	Chained CPI-U - Renters Property Tax Refund	TY 17	-	-	-	-	-	300	300	500	800	1,300	-	-	300	300	500	800	1,300
83	SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION		-	-	-	-	-	1,100	1,100	2,000	3,300	5,300	-	-	1,100	1,100	2,000	3,300	5,300
84																			
85	BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME																		
86	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-	-	(6,700)	-	(6,700)	-	-	-
87	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	-	-	-	-	-	-	-	(6,200)	-	(6,200)	-	-	-
88	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	-	-	-	-	-	-	-	(2,500)	-	(2,500)	-	-	-
89	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)	-	(Negli.)	-	(Negli.)	-	-	(Negli.)
90	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)
91	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)
92	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	-	(65)	10	(55)	15	15	30	-	(65)	10	(55)	15	15	30
93	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	-	(280)	25	(255)	50	45	95	-	(280)	25	(255)	50	45	95
94	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	-	(1,200)	300	(900)	200	150	350	-	(1,200)	300	(900)	200	150	350
95	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	Negli.	Negli.	Negli.	Negli.	Negli.	(Negli.)
96	Energy Efficiency Commercial Deduction	TY17	-	(135)	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli	-	(135)	Negli.	(135)	Negli.	Negli.	Negli
97	Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	-	(75)	20	(55)	10	Negli.	10	-	(75)	20	(55)	10	Negli.	10
98	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	(100)	-	-	-	-	(100)	-	(100)	-	-	-
99	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	(Negli.)	Negli.	Negli.	Negli.	Negli.	(Negli.)	-	(Negli.)	Negli.	Negli.	Negli.	Negli.	(Negli.)
100	SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX		-	(18,600)	(515)	-	(9,755)	(145)	(9,900)	(225)	(290)	(515)	-	(18,455)	(145)	(18,600)	(225)	(290)	(515)
101																			
102	BIPARTISAN BUDGET ACT - CORPORATE TAX																		
103	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
104	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	-	(265)	20	(245)	50	45	95	-	(265)	20	(245)	50	45	95
105	Election to Expense Mine Safety Equipment	TY17	-	(10)	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.	-	(10)	Negli.	(10)	Negli.	Negli.	Negli.
106	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	-	(1,000)	250	(750)	200	150	350	-	(1,000)	250	(750)	200	150	350
107	Energy Efficiency Commercial Deduction	TY17	-	(100)	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.	-	(100)	Negli.	(100)	Negli.	Negli.	Negli.
108	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.	-	(20)	5	(15)	Negli.	Negli.	Negli.
109	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	-	(Negli.)	-	-	-	-	-	-	(Negli.)	-	-	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)
110	SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX		-	(1,170)	435	-	(1,440)	270	(1,170)	245	190	435	-	(1,440)	270	(1,170)	245	190	435
111																			
112	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME																		
113	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	-	(1,300)	300	(1,000)	200	100	300	-	(1,300)	300	(1,000)	200	100	300
114	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-	-	(1,400)	-	(1,400)	-	-	-
115	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(40)	10	(30)	Negli.	(Negli.)	-	-	(40)	10	(30)	Negli.	(Negli.)	-
116	SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX		-	(2,430)	300	-	(2,740)	310	(2,430)	200	100	300	-	(2,740)	310	(2,430)	200	100	300

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			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
117	DISASTER RELIEF ACT & AIRPORTS & AIRWAYS EXTENSION ACT - CORPORATE TAX																		
118	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
120	SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX		-	(60)	40	-	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
122	REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL		31,730	942,210	869,250	28,230	511,915	477,295	989,210	561,020	647,230	1,208,250	14,730	290,915	311,795	602,710	376,620	429,430	806,050
	OTHER INDIVIDUAL INCOME TAX PROVISIONS																		
125	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19	-			-							-	(227,800)	(151,000)	(378,800)	(206,500)	(256,900)	(463,400)
126	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20	-			-							-	-	(8,100)	(8,100)	(8,300)	(8,500)	(16,800)
127	Partnership audits adjustments reporting requirements establishment.	7/1/2019	-			-							-	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
128	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20	-			-							-	-	(19,300)	(19,300)	(19,300)	(19,300)	(38,600)
129	Business Entity Election to File as a C Corporation.	TY 19	-			-							-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
130	Impose Tax at 3 % - Qualifying Dividend Income & Net Long-Term Income Capital Gains > \$500,000	TY19	-			-	207,500	173,600	381,100	160,400	159,000	319,400	-						
131	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19	-			-	(35,700)	(24,700)	(60,400)	(26,400)	(27,400)	(53,800)	-						
132	Student Loan Credit Modified		-			-	(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)	-						
133	Past Military Service Credit, Increase Phase-out		-			-	(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)	-						
134	Medical Cannabis Subtraction		-			-	(200)	(200)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
135	Stillborn Credit, Modified		-			-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-						
136	Working Family Credit - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)		-			-	(40,500)	(41,100)	(81,600)	(41,800)	(42,300)	(84,100)	-						
137	Working Family Credit - Modify credit for families with 3+ Children	TY 19	-	(20,400)	(21,100)	-							-						
138	Working Family Credit - Modify Credit for Transportation Tax Changes	TY 19	-	(81,800)	(82,700)	-							-						
139	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds	TY 19	-	(22,900)	(26,200)	-							-						
140	Social Security Subtraction - Increase Max. Subtraction, Income Phase-out Thresholds (w_Chained CPI)	TY 19	-			-	(11,000)	(11,900)	(22,900)	(12,600)	(13,400)	(26,000)	-						
141	Increase Social Security Subtraction (\$6,150 MFJ; \$4,800 Single & HoH; \$3,075 MFS)	TY 19	-			-							-	(20,400)	(22,500)	(42,900)	(23,800)	(25,300)	(49,100)
142	Small Business Investment (Angel Investor) Tax Credit	TY 19-20	-	(20,000)	-	-	(10,000)	(10,000)	(20,000)	-	-	-	-						
143	Small Business Investment (Angel Investor) Tax Credit	TY 19	-			-							-	(5,000)	-	(5,000)	-	-	-
144	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)	-	-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)	-						
145	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity		-			-	(1,800)	-	(1,800)	-	-	-	-						
146	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(3,640)	(9,410)	-	-	(3,610)	(3,610)	(4,380)	(5,020)	(9,400)	-	-	3,530	3,530	3,500	3,430	6,930
147	SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS		-	(148,740)	(139,415)	-	106,100	79,890	185,990	72,720	68,275	140,995	-	(254,000)	(198,970)	(452,970)	(256,100)	(308,370)	(564,470)
	OTHER CORPORATE FRANCHISE TAX PROVISIONS																		
150	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20	-			-							-	(2,200)	(7,200)	(9,400)	(7,200)	(7,200)	(14,400)
151	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)	-							-						
152	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000	-	49,500	21,500	71,000	21,500	21,500	43,000	-						
153	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-	-							-						
154	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200	-	130	100	230	100	100	200	-	130	100	230	100	100	200
155	Captive Insurance Definition Modified	TY 17	-			-				(400)	(400)	(800)	-				(400)	(400)	(800)
156	Establish Economic Substance Doctrine	TY 18	-	300	4,000	-							-						
157	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000	-	6,300	9,000	15,300	12,500	12,500	25,000	-						
158	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)	-	-	100	100	100	100	200
159	SUBTOTAL: OTHER CORPORATE TAX PROVISIONS		-	29,040	38,660	-	55,930	30,560	86,490	32,580	31,610	64,190	-	(2,070)	(7,000)	(9,070)	(7,400)	(7,400)	(14,800)

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			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
SALES TAX																			
162	Provide Vendor Allowances	7/1/2019																	
163	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019																	
164	Exemption: Collegiate Ticket Purchasing Rights	7/1/2019																	
165	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	940	1,170														
166	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(57,900)	(7,600)														
167	Limit Exemption for Data Centers	DFE	-	20,300	49,900														
168	Marketplace Provider Collection Rqmnts. Modifications including a Remote Seller Threshold Change	DFE																	
169	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20																	
170	Exemption by Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/24/19-12/31/20																	
171	Exemption by Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20																	
172	Refund by Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16																	
173	Exemption by Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE																	
174	Exemption by Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	1/2/18 - 12/31/20																	
175	Exemption by Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE																	
176	Exemption by Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/19-12/31/22																	
177	Exemption by Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019																	
178	Exemption by Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018																	
179	Exemption by Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE																	
180	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019																	
181	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019																	
182	Exemption, Sales and Purchases, Lake of Woods Arena	Various																	
183	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019																	
184	Exemption, Sales by County Agricultural Societies at County Fairs	7/1/2019																	
185	Exemption, Sales to Conservation Clubs	7/1/2019																	
186	Exemption, Sales to Non Profit Ice Arena David M. Thaler Sports Center	7/1/2019																	
187	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019																	
188	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19																	
189	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019																	
190	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE																	
191	Exemption, Sunset Repeal, Admissions - State High School League	DFE																	
192	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)			(210)	(600)														
193	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)			80	270														
194	Interaction with State Taxes: Rate Change, Premium Cigars (Sales Tax)			(570)	(600)														
195	Interaction with State Taxes: Surcharge on Vapor Products (Sales Tax)																		
196	Interaction with State Taxes: Excise Tax on Vapor Products																		
197	SUBTOTAL: SALES TAX			(37,360)	42,540														
199	REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS			(2,090)	2,540														
STATEWIDE PROPERTY TAX																			
202	Reduce Statewide Levy Amount on CI and SRR	Payable 20																	
203	Natural Gas Pipeline Property Tax Abatement	Payable 21																	
204	Freeze Rate, Commercial-Industrial at Pay 2019 Rate	Payable 20																	
205	Reinstate Inflation for Statewide Property Tax Levy	Payable 20		53,380	163,990														
206	SUBTOTAL: STATEWIDE PROPERTY TAX			53,380	163,990														
CIGARETTE & TOBACCO PRODUCTS TAXES																			
209	Tobacco Indexing - Excise Tax	DFE		9,200	30,300														
210	Moist Snuff - Excise Tax	DFE		1,600	5,900														
211	Premium Cigars - Excise Tax	DFE		2,040	2,200														
212	Vapor Products - Excise Tax	1/1/2020																	
213	Vapor Products - Surcharge	1/1/2020																	
214	Interaction with State Taxes: Surcharge on Vapor Products (Tobacco Products)																		
215	Tobacco Products Definition Modified - Vapor Products	DFE		Negl.	Negl.														
216	SUBTOTAL: CIGARETTE & TOBACCO PRODUCTS TAXES			12,840	38,400														

2019 Legislative Session - TAX POLICY

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE								
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	
ALCOHOL EXCISE TAXES																				
219	Direct Wine Shipments - Wine Excise Tax	7/1/2019				-	70	90	160	100	110	210								
220	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)								
221	SUBTOTAL: ALCOHOL EXCISE TAXES					-	70	90	160	100	110	210								
ESTATE TAX																				
224	Expand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018				-							-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
225	Freeze Estate Tax Exclusion at \$2.7 million	Decedents 2020	-	9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
226	SUBTOTAL: ESTATE TAX		-	9,900	28,200	-	-	9,900	9,900	13,700	14,500	28,200	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
LAWFUL GAMBLING																				
229	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019																		
230	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE												(9,100)	(10,900)	(20,000)	(11,600)	(12,500)	(24,100)	
231	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019												(991)	(9)	(1,000)	(16)	(25)	(41)	
232	SUBTOTAL: LAWFUL GAMBLING													91	109	200	116	125	241	
OTHER TAX & NON-TAX REVENUE PROVISIONS																				
235	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020																		
236	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE												(258)	(4,000)	(4,000)	(8,000)	(3,137)	(3,140)	(6,277)
237	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021													(709)	(176)	(885)	-	-	-
238	Mortgage and Deed Tax: Transfer Portion of Annual Growth to Affordable Housing Fund	7/1/2019													-	-	-	(16,939)	(16,939)	(33,878)
239	Deed Transfer Tax - Modify Threshold	Deeds CY 20	-	(5)	(15)	-	(Negl.)	(5)	(5)	(5)	(10)	(15)	-	-	(4,000)	(4,000)	(4,000)	(4,000)	(8,000)	
240	Border City Allocation Modified	7/1/2020						(1,000)	(1,000)	(1,000)	(1,000)	(2,000)								
241	SUBTOTAL: OTHER TAX & NON TAX REVENUE PROVISIONS		-	(5)	(15)	-	-	(1,005)	(1,005)	(1,005)	(1,010)	(2,015)	(258)	(6,709)	(8,176)	(14,885)	(24,076)	(24,079)	(48,155)	
243	TOTAL: TAX POLICY		31,730	861,265	1,041,610	28,230	689,125	658,735	1,347,860	786,725	908,945	1,695,670	14,472	(27,104)	27,234	130	18,574	18,181	36,755	

2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE								
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	
PROPERTY TAX AIDS & CREDITS:																				
REFUNDS																				
1	Local Gov't Sales Tax Exemptions Homeowner PTR interactions	DFE	-	(490)	(710)	-	-	22,500	22,500	25,600	28,100	53,700	-	-	1,450	1,450	1,500	1,550	3,050	
2	Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	-	1,100	2,200	-	-	21,600	21,600	22,900	23,600	46,500	-	-	220	220	220	220	440	
3	Homestead Credit State Refund incrs max refund \$200, expand incm elig to \$155,400	Pay 20	-	-	-	-	-	220	220	220	220	440	-	-	-	-	-	-	-	
4	Renters Property Tax Refund expand elig incm to \$75,000, reduce copay 2.5-5%	Rent pd in CY 2019	-	-	-	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
5	Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20	-	(730)	(1,460)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
6	Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20	-	-	-	-	-	410	410	850	1,320	2,170	-	-	-	-	-	-	-	
7	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	-	(740)	(1,480)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
8	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	-	(730)	(1,460)	-	-	(740)	(740)	(740)	(740)	(1,480)	-	-	-	-	-	-	-	
9	Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21	-	-	-	-	-	410	410	850	1,320	2,170	-	-	-	-	-	-	-	
10	Homeowner PTR Interaction: PERA Aid extend sunset	DFE	-	-	-	-	-	(330)	(330)	(330)	(330)	(660)	-	-	-	-	-	-	-	
11	Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	-	50	1,340	-	-	50	50	520	820	1,340	-	-	-	-	-	-	-	
12	Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	-	940	2,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Homeowner PTR Interaction: Exemption for Pharmacy Owned by Indian Tribe (Sen w/appl deadline)	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
14	Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar)	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
15	Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20	-	-	-	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
16	Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
17	Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
18	Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
19	Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
20	Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date Dec. 15	Assessments 19	-	-	-	-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	
21	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20	-	-	-	-	-	(30)	(30)	(70)	(110)	(180)	-	-	(30)	(30)	(70)	(110)	(180)	
22	Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19	-	-	-	-	-	(60)	(60)	(80)	(100)	(180)	-	-	-	-	-	-	-	
23	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019	-	-	-	-	-	(Negl.)	(Negl.)	-	-	-	-	-	-	-	-	-	-	
24	Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang)	Local Compliance	-	-	-	-	-	-	-	10	20	30	-	-	-	-	10	20	30	
25	Property Tax Refunds Interactions: Modify Determination of Homesteads for Business Entities	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	-	60	60	60	60	120	
26	Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)	(50)	(50)	(100)	
27	Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	(750)	(750)	(720)	(640)	(1,360)	
28	Property Tax Refunds Interactions: Child Care Facilities Exemption	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	
29	Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE	-	-	-	-	-	-	-	-	-	-	-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
30	Property Tax Refunds Interactions: Modify 4d Class Rate to 0.25%	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	1,880	1,880	1,880	1,880	3,760	
31	SUBTOTAL: REFUNDS		-	130	1,980	-	-	42,280	42,280	48,140	52,060	100,200	-	-	2,180	2,180	2,830	2,930	5,760	
32																				
33	AIDS																			
34	Local Government Aid increase	Pay 20 / FY 21	-	30,593	61,186	-	-	30,593	30,593	30,593	30,593	61,186	-	-	-	-	-	-	-	
35	One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 19 / FY 20	-	-	-	-	5,400	-	5,400	-	-	-	-	-	-	-	-	-	-	
36	County Program Aid increase	Pay 20 / FY 21	-	30,356	60,712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	County Program Aid increase	Pay 20 / FY 21	-	-	-	-	-	30,593	30,593	30,593	30,593	61,186	-	-	-	-	-	-	-	
38	PERA Aid - Extend Sunset Date	DFE	-	-	-	-	-	13,800	13,800	13,740	13,690	27,430	-	-	-	-	-	-	-	
39	Austin Fire Aid Forgiveness	DFE	129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Melrose Fire Remediation Grant (same but for pymt year)	DFE	644	-	-	-	-	-	-	-	-	-	-	644	-	644	-	-	-	
41	City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019	-	-	-	-	5	-	5	-	-	-	-	5	-	5	-	-	-	
42	School Referendum Equalization Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	14,850	14,850	15,850	14,230	30,080	
43	ICWA Out-of-Home Placement Aid	Payable 20	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	2,000	2,000	4,000	
44	Child Welfare Svcs Grant to Mahnomn Cty, Mahnomn Health Center, White Earth Band of Ojibwe	DFE	-	-	-	-	-	-	-	-	-	-	-	750	-	750	-	-	-	
45	Otter Tail County Residential Treatment Facility Debt Service Grant	DFE	-	-	-	-	-	-	-	-	-	-	-	500	-	500	-	-	-	
46	SUBTOTAL: AIDS		-	60,949	121,898	773	5,405	74,986	80,391	74,926	74,876	149,802	-	1,899	16,850	18,749	17,850	16,230	34,080	
47																				
48	CREDITS																			
49	Riparian Buffer Property Tax Credit	Pay 20 / FY 21	-	15,800	31,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21	-	-	-	-	-	30,500	30,500	37,830	42,410	80,240	-	-	-	-	-	-	-	
51	Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	-	250	250	260	260	520	
52	Ag Homestead MVC Clarification		-	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	
53	Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20	-	-	-	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	

2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE								
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q		
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23		
54	Ag. Homestead Market Value Credit: Modify Homestead Rules for Trusts (similar)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	
55	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	
56	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE													(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
57	SUBTOTAL: CREDITS					-	-	30,500	30,500	37,830	42,410	80,240	-	-	250	250	260	260	260	520	
58																					
59	OTHER																				
60	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20				-	170														
61	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE						60	60	(Negl.)	(Negl.)	(Negl.)									
62	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE						Negl.	Negl.	Negl.	Negl.	Negl.									
63	Appropriation: Taxpayer Assistance Grants	FY 20					400	400	800	400	400	800									
64	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 20					100	47	147	47	47	94									
65	Appropriation: DOR Admin for OTB	FY 20						6,070	2,900												
66	SUBTOTAL: OTHER					-	6,240	3,420	1,007	447	447	894	-	-	-	-	-	-	-	-	-
67																					
68																					
69	TOTAL: PROPERTY TAX AIDS & CREDITS					-	83,119	158,898	154,178	161,343	169,793	331,136	-	1,899	19,280	21,179	20,940	19,420	40,360		

2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE								
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U	
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	
NON-GENERAL FUND CHANGES:																				
LEGACY FUNDS																				
1	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	50	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(3,300)	(400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Limit Exemption for Data Centers	DFE	-	1,200	2,900	-	200	1,000	1,200	1,300	1,600	2,900	-	-	-	-	-	-	-	
4	Marketplace Provider Collection Requirements Modifications including a Remote Seller Threshold Change	DFE	-	-	-	-	10	20	30	20	20	40	-	-	-	-	-	-	-	
5	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20	-	-	-	-	-	(50)	(50)	-	-	-	-	-	-	-	-	-	-	
6	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE	-	-	-	-	-	(50)	(50)	-	-	-	-	-	-	-	-	-	-	
7	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019	-	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)	-	-	-	
8	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20	-	(20)	-	(20)	-	-	-	-	-	-	-	(20)	-	(20)	-	-	-	
9	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE	-	-	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE	-	(10)	(10)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019	-	-	-	-	-	-	-	-	-	-	-	-	(10)	-	(10)	-	-	
15	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019	-	(5)	(5)	(10)	(Negl.)	-	(Negl.)	-	(Negl.)	-	-	(5)	(5)	(10)	(Negl.)	-	(Negl.)	
16	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018	-	-	(Negl.)	(Negl.)	-	-	-	-	-	-	-	-	(Negl.)	(Negl.)	-	-	(Negl.)	
17	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE	-	(10)	(Negl.)	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Refund, Construction, Materials Purchases, ISD #414, Minneota	Retro 1/2/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019	-	(20)	(20)	(40)	(20)	(20)	(20)	(20)	(40)	-	-	(10)	-	(10)	-	-	-	
20	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-	-	
21	Exemption, Sales and Purchases, Lake of Woods Arena	Various	-	(10)	(Negl.)	(10)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-	-	
22	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019	-	(50)	(50)	(100)	(50)	(60)	(60)	(110)	-	-	-	-	-	-	-	-	-	
23	Exemption, Sales by County Agricultural Societies	7/1/2019	-	(60)	(90)	(150)	(90)	(90)	(90)	(180)	-	(60)	(90)	(150)	(90)	(90)	(180)	-	-	
24	Exemption, Sales to Conservation Clubs	7/1/2019	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-	-	-	
25	Exemption, Sales to Non Profit Ice Arena	7/1/2019	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019	-	(10)	(10)	(20)	(10)	(10)	(20)	-	(10)	(10)	(20)	(10)	(10)	(20)	-	-	-	
27	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19	-	(20)	(20)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019	-	(10)	(10)	(20)	(10)	(10)	(20)	-	-	-	-	-	-	-	-	-	-	
29	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
30	Exemption, Sunset Repeal, Admissions - State High School League	DFE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	(400)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	
32	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	(40)	(40)	(80)	(50)	(50)	(100)	
33	Interaction: Surcharge on Vapor Products	-	-	-	-	-	-	-	-	-	-	-	-	(10)	(30)	(30)	(30)	(30)	(60)	
34	Interaction: Excise Tax on Vapor Products	-	-	-	-	-	-	-	-	-	-	-	-	Negl.	10	10	10	10	20	
35	Interaction: Tobacco Products Definition	-	-	-	-	-	-	-	-	-	-	-	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	
36	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)	-	-	Negl.	20	-	Negl.	Negl.	Negl.	10	Negl.	Negl.	-	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	
37	Interaction: Rate Change, Premium Cigars (Sales Tax)	-	-	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	SUBTOTAL: LEGACY FUNDS		-	(2,090)	2,540	-	(45)	695	650	1,150	1,440	2,590	-	(565)	(215)	(370)	(170)	(170)	(340)	
SPECIAL REVENUE FUND																				
41	Solid Waste Management, Rate Increases - Soil and Water Account	-	-	-	-	-	3,000	3,400	6,400	3,500	3,600	7,100	-	-	-	-	-	-	-	-
42	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	7/1/2019	-	736	254	-	368	368	736	127	127	254	-	116	30	146	30	30	60	
43	Angel Tax Credit Administration	TY 19	-	(570)	(94)	-	(285)	(285)	(570)	(47)	(47)	(94)	-	(95)	(15)	(110)	(15)	(15)	(30)	
	Fee Revenue: Private Letter Ruling Program	7/1/2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123	123	246	
45	SUBTOTAL: SPECIAL REVENUE FUND		-	166	160	-	3,083	3,483	6,566	3,580	3,680	7,260	-	21	15	36	138	138	276	
ENVIRONMENTAL FUND																				
48	Solid Waste Management, Rate Increases	7/1/2019	-	7,100	7,800	14,900	8,100	8,300	16,400	-	-	-	-	-	-	-	-	-	-	
	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7)	(7)	(14)	

2019 Legislative Session -NON-GENERAL FUND CHANGES

NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE						
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
50	SUBTOTAL: ENVIRONMENTAL FUND					-	7,100	7,800	14,900	8,100	8,300	16,400	-	-	-	-	(7)	(7)	(14)
	HEALTH CARE ACCESS FUND																		
53	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021															(39)	(39)	(78)
54	HF 2414- House HHS Omnibus Bill - 90 day provision for interest on tax refunds						(160)	19	(141)	16	23	39							
55	SUBTOTAL: HEALTH CARE ACCESS FUND						(160)	19	(141)	16	23	39					(39)	(39)	(78)
	REMEDIATION FUND																		
58	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021															(Negl.)	(Negl.)	(Negl.)
59	SUBTOTAL: REMEDIATION FUND																(Negl.)	(Negl.)	(Negl.)
	TACONITE MUNICIPAL AID ACCOUNT																		
62	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(424)	(424)	(422)	(474)	(896)							
63	Distribution to Municipalities					-	-	424	424	422	474	896							
64	SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT					-	-	-	-	-	-	-							
	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND																		
67	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(192)	(192)	(170)	(175)	(345)							
68	SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND					-	-	(192)	(192)	(170)	(175)	(345)							
	TACONITE ENVIRONMENTAL PROTECTION FUND																		
71	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed					-	-	(232)	(232)	(252)	(299)	(551)							
72	SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND					-	-	(232)	(232)	(252)	(299)	(551)							
	TACONITE ECONOMIC DEVELOPMENT FUND																		
75	Transfer: Unrestricted Mining Occupation Tax Collections from General Fund	Distributions 2020											-	4,000	4,000	8,000	3,137	3,140	6,277
76	SUBTOTAL:TACONITE ECONOMIC DEVELOPMENT FUND												-	4,000	4,000	8,000	3,137	3,140	6,277
	HOUSING FINANCE AGENCY FUND																		
79	Transfer In: Positive Increment from Mortgage and Deed Transfer Taxes	7/1/2019											-	-	4,000	4,000	4,000	4,000	8,000
80	SUBTOTAL:TACONITE ECONOMIC DEVELOPMENT FUND												-	-	4,000	4,000	4,000	4,000	8,000
	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)																		
83	Repeal Distributor License Agreement					-	-	-	-	-	-	-							
84	SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)					-	-	-	-	-	-	-							
86	TOTAL: NON-GENERAL FUND CHANGES					-	(1,924)	2,700	21,551	12,424	12,969	25,393	-	3,456	3,800	7,666	3,059	3,062	6,121

APPENDIX A: INTERACTIONS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total
 TAX POLICY: Positive amounts indicate revenue increase
 AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE						SENATE							
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
TAX POLICY INTERACTIONS:																		
INDIVIDUAL INCOME TAX INTERACTIONS																		
1	GOVERNOR (HF 2207): Transportation Taxes	-	(4,500)	(9,900)														
2	HOUSE (HF 1555): Transportation Taxes				-	-	(5,000)	(5,000)	(5,600)	(6,100)	(11,700)							
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	-	(30)	(730)														
4	HOUSE (HF 1555): Regional Transit Bonding Authority				-	-	(10)	(10)	(110)	(180)	(290)							
5	GOVERNOR (HF 2390): School Safety Levy	-	(140)	(320)														
6	HOUSE (HF 2400) -Education Finance				-	-	660	660	660	660	1,320							
7	GOVERNOR: Soil and Water Conservation Districts Levy	-	(520)	(1,150)														
8	GOVERNOR Reinstate Inflation for Statewide Property Tax Levy	-	(70)	(400)														
9	HOUSE- State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)	-			-	-	(30)	(30)	(70)	(100)	(170)							
10	Construction Materials Exemption for Governments and Nonprofits	-	270	390														
11	Riparian Buffer Property Tax Credit	-	550	1,100														
12	School Building Bond Agriculure Credit				-	-	380	380	350	310	660							
13	PERA Aid to Local Governments-extend sunset				-	-	70	70	70	70	140							
14	GOVERNOR (HF 2125): Local Government Aid	-	400	800														
15	GOVERNOR (HF 2125): County Program Aid	-	400	800														
16	HOUSE (HF 2125-3E): Local Government Aid				-	-	160	160	160	160	320							
17	HOUSE (HF 2125-3E): County Program Aid				-	-	160	160	160	160	320							
18	School District Referendum Equalization				-	-						-	-	590	590	560	500	1,060
19	Reduce Statewide Levy Amount on CI/SRR property				-	-						-	-	1,500	1,500	1,500	1,500	3,000
20	State General Levy Tax abatement for pipelines				-	-						-	-	-	-	(Negl.)	(Negl.)	(Negl.)
21	Equity and Opportunity Credit addback				-	-						-	-	1,400	1,400	1,400	1,400	2,800
22	Additional ICWA Out-of-Home Placement Aid				-	-						-	-	40	40	40	40	80
23	HOUSE Cloquet Area Fire and Amblance Taxing District modified				-	-	-	-	(Negli)	(Negli)	(Negli)							
24	SENATE Cloquet Area Fire and Amblance Taxing District modified											-	-	-	(Negl.)	(10)	(10)	
25	SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS	-	(3,640)	(9,410)	-	-	(3,610)	(3,610)	(4,380)	(5,020)	(9,400)	-	-	3,530	3,530	3,500	3,430	6,930
26																		
27	CORPORATE FRANCHISE TAX INTERACTIONS																	
28	HOUSE/GOVERNOR: Regional Transit Bonding Authority	-	(10)	(310)	-	-	(10)	(10)	(120)	(190)	(310)							
29	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	-	120	170														
30	GOVERNOR: County Program Aid	-	170	340														
31	GOVERNOR: Local Government Aid	-	180	360														
32	GOVERNOR: E12 Finance - School Safety Levy	-	(60)	(140)														
33	GOVERNOR: Reinstate Inflation for Statewide Property Tax Levy	-	(670)	(3,570)														
34	GOVERNOR: Soil and Water Conservation Districts Levy	-	(220)	(490)														
35	HOUSE: Local Government Aid				-	-	180	180	180	180	360							
36	HOUSE: County Program Aid				-	-	180	180	180	180	360							
37	HOUSE: E12 Finance (HF 2400)				-	-	290	290	290	290	580							
38	HOUSE: PERA Aid to Local Governments-extend sunset				-	-	80	80	80	80	160							
39	HOUSE: School Building Bond Agriculure Credit				-	-	(100)	(100)	(200)	(310)	(510)							
40	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%)				-	-	(660)	(660)	(1,530)	(2,320)	(3,850)							
41	Equity and Opportunity Credit addback				-	-						-	-	100	100	100	100	200
42	SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS	-	(490)	(3,640)	-	-	(40)	(40)	(1,120)	(2,090)	(3,210)	-	-	100	100	100	100	200