# HF 3669, Omnibus Tax Bill, Conference Committee No cost/negligible cost/unknown cost items for adoption

## **Income Taxes**

Provision	Language
Beginning farmer credit report	Senate article 2, section 1, as amended (SCH3669A53)
Film credit; production costs for a consecutive 12- month period	House article 2, section 5
Pass-through entity tax changes	Senate, article 2, sections 4 and 6, as amended
Single member LLCs eligible to claim the credit for taxes paid to another state	House article 2, section 13

## **Property Taxes**

Provision	Language
Property tax exemption; property owned by the Minnesota Chippewa Tribe	House article 4, section 6, as amended (SCH3669a48)
Affordable housing market value exclusion	Senate article 4, section 5,9,14,17, as amended
Child protection cost study; Office of the Legislative Auditor	House article 4, section 35

#### Aids

Provision	Language
Local government aid penalty forgiveness; Bena	Senate article 5, section 9
Local government aid penalty forgiveness; Boy River	Senate article 5, section 10

### Miscellaneous

Provision	Language
Tax expenditure purpose statements; submission by tax committee chairs	Senate article 9, section 1, as amended (SCH3669A52, SCH3669A31)
Report on expiring tax expenditures	Senate article 9, section 2
Tax expenditure review commission changes	House article 10, sections 1 and 2
Deferred compensation withholding	Senate article 9, section 3
Production tax; Iron Range education account; Taconite environmental fund; County road and bridge fund	House Article 10, sections 14 and 15 Senate Article 9, section 7
Ely School District Bonds	House Article 10, section 33

House Research, House Fiscal, Senate Counsel, Research, and Fiscal, May 21, 2022