

**2014 Session - - Omnibus Tax Bill/Chapter 308 (HF 3167) - CONFERENCE COMMITTEE REPORT**

As Adopted by Conference on May 16, 2014

All Numbers in Thousands

1:00 PM

Fiscal Summary	Chapter 150		House OTB		Senate OTB		Conference Committee (Chapter 308)					
	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17
1 <b>Current Law Base - 2014 February Forecast for Revenues</b>	37,812,634	41,629,948	37,812,634	41,629,948	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	20,332,368	21,297,580	41,629,948
2 <b>Current Law Base - 2014 February Forecast For Tax Aids and Credits</b>	2,861,188	3,220,899	2,861,188	3,220,899	2,861,188	3,220,899	1,296,029	1,565,159	2,861,188	1,593,755	1,627,144	3,220,899
3												
4 <b>Enacted Changes</b>												
5 Total General Fund Revenue Changes	(443,295)	(956,390)										
6												
7 Total General Fund Expenditure Changes (Aid & Credits, Incl. Transfers Out)	153,380	56,306										
8												
9												
10 <b>Budget Recommendations</b>												
11 Total General Fund Revenue Changes (Incl. Transfers In)			(66,745)	(133,633)	(97,412)	(90,963)	(45,604)	(6,913)	(52,517)	(12,190)	(27,450)	(39,640)
12												
13 Total General Fund Expenditure Changes (Aid & Credits)			43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580	79,359
14												
15 <b>TOTAL GENERAL FUND CHANGES - Revenues less Expenditures</b>	(596,675)	(1,012,696)	(110,345)	(206,191)	(107,872)	(105,623)	(46,375)	(56,940)	(103,315)	(52,969)	(66,030)	(118,999)
16 <b>TARGET</b>									(103,325)			(119,000)
17 <b>Difference (+ is OVER, - is UNDER)</b>									(10)			(1)
18												
19												
20												

**GENERAL FUND TAX REVENUES**

**Chapter 150, HF3167-3E and HF 3167 -2UE**

Dollars in Thousands

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

Line #	HF	Author	SF	Author	Description	Eff. Date	Chapter 150 FY 2014-15	Chapter 150 FY 2016-17	House FY 2014-15	House FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17	
21					<b>Income Tax, Corporate Tax</b>														
22					Federal Conformity Provisions	various	(200,295)	(218,090)											
24					Increase Working Family Credit (Incl. Interaction with Federal Alignment)	TY 2013	(30,200)	(62,800)											
26					Extend Angel Tax Credit & Increase Allocation	TY 2014-2017	(3,000)	(30,000)											
27	A43	Anderson, S			Modify R&D Credit to be Refundable	TY 2016	0	0	0	(37,900)									
28	A44	Kresha			Create a Student Loan Credit	TY 2016	0	0	0	(67,500)									
29	1948	Murphy, M.			Extend Military Pay Subtraction to Active Guard Income	TY 2014	0	0	(3,000)	(4,300)			0	(3,000)	(3,000)	(2,100)	(2,200)	(4,300)	
30	1963	Anderson, S			Extend the R&D Tax Credit to Sole Proprietors	TY 2014	0	0	(1,400)	(2,900)									
31	1957	Erhardt		Rest	Exclusion of Discharge of Indebtedness on Principal Residence Subtraction Authorized	TY 2014 only	0	0	(14,300)	0	(14,300)	0							
32	DE1	Loon			Federal Update: Extend Increased Credit Rates and Maximum Credit Amounts for Federal Dependent Care Credit affecting calculation of state dependent care	Retroactive to TY 2013 only	0	0	(1,900)	0									
33	A11	Davids		Rest	Federal Update: Accelerated Charitable Contribution Deduction for the Philippines	Retroactive to TY 2013 only	0	0	0	0	0	0	(Negligible)	Negligible	0	0	0	0	0
34			2254	Kent	Qualified transportation fringe benefits income tax subtraction authorization	TY 2014					(Negligible)	(Negligible)	0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
35	3235	Norton	2848	Eken	Greater MN Internship Program Modification	DFE					0	0	0	0	0	0	0	0	0
36	759	Savick	2293	Koenen	Volunteer First Responders Income Tax Credit (\$450)	TY 2014					(8,550)	(17,100)							
37				Reinert	Increase Past Military Service Credit (\$750 to \$1,500)	TY 2014					(600)	(1,400)							
38				Reinert	Increase Combat Zone Credit (\$120 to \$200)	TY 2014					(1,400)	(2,800)							
39			2928 2057	Rest Chamberlain	Refundable Credit for (1) Certain Tutoring for Students with Disabilities and (2) Expenses Related to Reading Tutoring (CC-Expenses Related to Reading Tutoring Only)	TY 2014 only					(11,600)	0	0	(2,600)	(2,600)	0	0	0	0
40					Interaction Impact - Local Optional Revenue Income		0	(1,890)											
41					Interaction Impact - Supplemental County Program Aid for Beltrami, Mahnommen		0	130											
42					Interaction Impact - Met Council Bond Authorization		0	(40)											

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43	1608 2689	Lien Marquart			Interaction Impact - LGA Changes				0	620			0	0	0	150	150	300
44	3086	Marquart			Interaction Impact - New Agricultural Homestead Credit One-Time Supplemental Payment at \$205				700	1,000			0	600	600	500	500	1,000
45	3037	Lien			Interaction Impact -Disparity Reduction Credit				0	80			0	0	0	70	70	140
46			2342	Skoe	Interaction - CPA Increase for AIS						0	380	0	0	0	190	190	380
47			558	Metzen	Interaction - EMS Special Taxing District						0	(10)	0	0	0	0	(10)	(10)
48			2399	Jensen	Interaction - Rice County hospital district elimination ***						0	40	0	0	0	20	20	40
49		HF 3172		Cohen	Interaction - Supplemental finance bill E12 levy increase for certain districts						0	(110)						
50					<b>Subtotal</b>		<b>(233,495)</b>	<b>(312,690)</b>	<b>(19,900)</b>	<b>(110,900)</b>	<b>(36,450)</b>	<b>(21,000)</b>	<b>0</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(1,170)</b>	<b>(1,280)</b>	<b>(2,450)</b>
51					<b>Estate Tax</b>													
52																		
53					Repeal Gift Tax	7/1/2013	(17,700)	(32,700)	0	0								
54					Modify Estate Tax Rates and Increase Exemption Amount	TY 2014	(25,000)	(111,600)	0	0								
55					Clarifying the three-year look back for gifts	various			0	0	0	0	0	0	0	0	0	0
56					Excluding from Minnesota taxable estate, art on loan	various			0	0	0	0	0	0	0	0	0	0
57					<b>Subtotal</b>		<b>(42,700)</b>	<b>(144,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
58																		
59					<b>Sales &amp; Use Tax</b>													
60					Repeal - - Electronic & Commercial Equipment & Repair	4/1/2014	(94,600)	(182,700)										
61					Repeal - - Storage & Warehousing	4/1/2014	(95,400)	(184,400)										
62					Reinstate - - Exemption for Telecomm., Cap. Eptmt	4/1/2014	(41,700)	(82,200)										
63					Delay Effective Date - Up-front Capital Equipment Exemption from 9/1/2014 to 7/1/2015	DFE	64,600	(50,100)										
64					Expand Local Government Exemption	7/1/2014	0	0										
65	1885	Davnie	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%	5/30/2014	0	0	(23,460)	(2,020)	(23,460)	(2,020)	(22,900)	(560)	(23,460)	(900)	(1,120)	(2,020)
66		Lenczewski	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000	5/30/2014	0	0	(16,700)	(1,500)	(16,700)	(1,500)	(16,300)	(400)	(16,700)	(670)	(830)	(1,500)

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67	2195	Freiberg			Expand Local Gov'ts Exemption to Joint Powers, HRAs, Port Authorities, EDAs.	7/1/2016	0	0	0	(16,200)					0			0
68	2195	Freiberg			Expand Local Gov'ts Exemption - Provide Explicit List of Local Government Activities	7/1/2015	0	0	(800)	(1,800)			0	(150)	(150)	(170)	(170)	(340)
69			1860	Rest	Expand Local Gov'ts Exemption to All Local Entities & Modify list of Local Government Activities	1/1/2015					(11,200)	(55,200)						
70					Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption effective 1/1/2017 **	1/1/2016							0	0	0	(8,400)	(23,100)	(31,500)
71	3233	Wills			Exemption Modified for Funding Threshold for Non Profits	7/1/2014	0	0	(170)	(340)								
72			2693	Skoe	Exemption Modified for Funding Threshold for Non Profits	1/1/2015					(60)	(340)	0	(60)	(60)	(170)	(170)	(340)
73	802	Lesch	1064	Sparks	Exemption - Coin Operated Amusement Machines	7/1/2014	0	0	(210)	(520)	(210)	(520)	0	(210)	(210)	(250)	(270)	(520)
74	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition	4/1/2014 to 7/1/2015	0	0	(72)	0			(24)	(48)	(72)	0	0	0
75	3156	Petersburg			Temporary Amnesty- Agricultural Centers	DFE	0	0	(6)	0								
76	2323	Gunther			Temporary Amnesty- Animal Shelters	DFE	0	0	0	0								
77					Voluntary Compliance Program - - Animal Shelters	DFE							(Unknown)	0	0	0	0	0
78	2673	Selcer	1842	Rest	Exempting certain presentations accessed digitally	various			0	0	0	0	0	0	0	0	0	0
79	2951	Savick	2781	Koenen	Greater MN sales tax exemption modifications	DFE			0	0	0	0	0	0	0	0	0	0
80			1203	Eaton	Medical Device Exemption Retroactivity (CC Amend to Limit to Certain Refunds)	4/1/2009-6/30/2013					(1,500)	0	(1,100)	0	(1,100)	0	0	0
81			2918	Pappas	NCSL sales tax exemption (incl. liquor gross receipts)	7/1/2014-12/31/2014					(62)	0	0	(62)	(62)	0	0	0
82	3272	Lenczewski	2961	Hoffman	Biopharmaceutical facility construction materials exemption modification	DFE			0	0	0	0	0	0	0	0	0	0
83	3194	Davids	2934	Rest	Data center clarification and effective date modification	DFE			0	0	0	0	0	0	0	0	0	0
84	2436	Davids	2217	Jensen	Trail grooming equipment for certain clubs sales tax exemption	7/1/2014					(280)	(570)	0	(280)	(280)	(280)	(290)	(570)
85	3321	Marquart	2884	Clausen	Certain school tickets exemption made permanent	DFE					0	(1,580)						
86	2267	Rosenthal	2008	Franzen	Bullion coin exemption	7/1/2014					(430)	(1,020)						
87					<b>Subtotal</b>		<b>(167,100)</b>	<b>(499,400)</b>	<b>(41,418)</b>	<b>(22,380)</b>	<b>(53,902)</b>	<b>(62,750)</b>	<b>(40,324)</b>	<b>(1,770)</b>	<b>(42,094)</b>	<b>(10,840)</b>	<b>(25,950)</b>	<b>(36,790)</b>
88																		

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89					<b>Other Tax and Non Tax Items</b>														
90	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000 for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
91		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4% for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(5,193)	(120)	(5,193)	(120)	(5,160)	(33)	(5,193)	(50)	(70)	(120)	
92	1826	Davnie			Microdistillery Tax Credit*	FY 2015			0	(Negligible)			0	(60)	(60)	(80)	(100)	(180)	
93			2346	Metzen	Farm Wineries Bulk Purchases*	7/1/2014							0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	
94			2910	Skoe	Cigarette Excise Tax Rate- Eliminate 2nd Tier Rate	7/1/2014					(50)	(100)	0	(50)	(50)	(50)	(50)	(100)	
95	1302	Carlson			Vehicle Titles - Transfer on Death (Revenue Loss due to Loss of Recoveries for Medical Assistance).	FY 2015			(114)	(233)									
96	2207	Lenczewski	2128	Skoe	Lottery - certain prohibitions (moved to Senate floor separately)						(1,757)	(7,023)							
97					<b>Subtotal</b>				<b>(5,427)</b>	<b>(353)</b>	<b>(7,120)</b>	<b>(7,243)</b>	<b>(5,280)</b>	<b>(143)</b>	<b>(5,423)</b>	<b>(180)</b>	<b>(220)</b>	<b>(400)</b>	
98					<b>Summary</b>														
99					<b>Tax Revenue Change Items</b>														
100					<b>Tax Revenue Change Items</b>		<b>(443,295)</b>	<b>(956,390)</b>	<b>(66,745)</b>	<b>(133,633)</b>	<b>(97,472)</b>	<b>(90,993)</b>	<b>(45,604)</b>	<b>(6,913)</b>	<b>(52,517)</b>	<b>(12,190)</b>	<b>(27,450)</b>	<b>(39,640)</b>	
101					<b>Total Tax Revenues (February Forecast 2014)</b>		37,812,634	41,629,948	37,812,634	41,629,948	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	20,332,368	21,297,580	41,629,948	
102					<b>Total Tax Revenues with Change Items</b>		37,369,339	40,673,558	37,745,889	41,496,315	37,715,162	41,538,955	18,458,758	19,301,359	37,760,117	20,320,178	21,270,130	41,590,308	
103																			
104					<b>Transfers</b>														
105					Transfer from the IRRRB to the General Fund						60	30							
106					<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>30</b>							
107																			
108					<b>Total Revenue Change (Tax Revenues + Transfers-in)</b>		<b>(443,295)</b>	<b>(956,390)</b>	<b>(66,745)</b>	<b>(133,633)</b>	<b>(97,412)</b>	<b>(90,963)</b>	<b>(45,604)</b>	<b>(6,913)</b>	<b>(52,517)</b>	<b>(12,190)</b>	<b>(27,450)</b>	<b>(39,640)</b>	
109																			
110					*Reflects passage during 2014 session of the Liquor Omnibus Bill (SF 2336/Chapter 240) on May 9, 2014														
111					** If the local government exemption provision was fully-phased-in for 12 months in FY 2017, the revenue impact is estimated to be \$27.1 million														
112					***This provision was enacted on 5/1/2014 (Chapter 183). The language for this provision is not included in the conference report but the revenue impact is included in the tracking of the conference committee agreement.														

**GENERAL FUND TAX AIDS AND CREDITS**

As Adopted by Conference on May 16, 2014

**Chapter 150, HF3167-3E and HF 3167-2UE**

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
<b>TAX AIDS AND CREDITS</b>																		
113					<b>Property Tax Refund changes</b>													
114	HF 3142	Faust			Property Tax Relief (one-time, incrs 3% Hmwnr PTR,													
115	HF 2929	Hansen			incrs 5% Renter PTR)													
					Homeowner PTR			12,100	100			0	12,100	12,100	100	0	100	
					Renter PTR - Conference Committee @ 6%			10,400	100			0	12,500	12,500	100	0	100	
					DOR administration (preliminary)			40	100									
					<b>Total - PTR changes</b>			22,540	200			0	24,600	24,600	200	0	200	
119					<b>Section Summary:</b>													
120					<b>Subtotal Property Tax Refund changes</b>			22,540	200			0	24,600	24,600	200	0	200	
122					<b>Tax Aids and Credits changes</b>													
124					Local Government Aid changes													
125	HF 1608	Lien			a) Net Chg from current law from 1.5% to 2.87%			0	33,400									
126	HF 2689	Simonson			(inflation @ \$11 M + population @ \$3M )													
					b) Additional appropriation							0	0	0	7,800	7,800	15,600	
					c) PTR interactions			0	(870)			0	0	0	(200)	(200)	(400)	
					d) LGA aid losses calc modified			0	0			0	0	0	0	0	0	
					e) LGA aid -Forgive penalty (Bluffton)			20	28			0	20	20	28	0	28	
					<b>Total - LGA changes</b>			20	32,558			0	20	20	7,628	7,600	15,228	
131					LGA/PILT distribution modification					0	0							
132	HF 2789	Lenczewski	2230	Skoe	PILT distribution-wildlife mgmt lands correction							71	0	71	0	0	0	
133																		
134					County Program Aid changes													
136					Supplemental County Program Aid (Beltrami,	0	7,500											
137					Mahnomen)													
138	HF 2697	McNamar			Property Tax Refund Interaction	0	(180)					0	740	740	0	0	0	
139	HF2855	Lenczewski	2342	Skoe	CPA hold harmless from 2013 chg			740	0			0	740	740	0	0	0	
140					CPA for prevention of Aquatic Invasive Species					10,000	15,000							
141					Property Tax Refund Interaction					0	(520)							
					<b>Total - CPA changes</b>	0	7,320	740	0	10,000	14,480	0	740	740	0	0	0	0
142					Aquatic Invasive Species Prevention Aid													
143					Property Tax Refund Interaction							0	4,500	4,500	10,000	10,000	20,000	
144												0	0	0	(260)	(260)	(520)	
145					<b>Total County AIS Prevention Aid changes</b>							0	4,500	4,500	9,740	9,740	19,480	
146					Transition aid for business production property (bins &													
147	HF 3099	Falk			tanks) tax exemption (5 yrs, thru Pay 2020)			0	160			0	0	0	0	160	160	
147	HF 3122																	

**GENERAL FUND TAX AIDS AND CREDITS**

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
148					Property Tax Refund Interaction			0	30			0	0	0	0	30	30
149					<b>Total Transition aid and property definition changes</b>			0	190			0	0	0	0	190	190
150			2686	Koenen	Business production property (bins & tanks) tax exemption definition modified												
151					Property Tax Refund Interaction					0	40						
152					<b>Total Business property definition changes</b>					0	40						
153																	
154	HF 2975	Lien			Border City Enterprise Zones - Allocation (5 years) and business tax credit modification			1,500	6,000								
155					Property Tax Refund Interaction			(negli)	(negli)								
156					<b>Total - Border City Enterprise Zones</b>			1,500	6,000								
157																	
158	HF 3037	Lien			Disparity Reduction Credit from 1.9% to 1.7%			0	2,400								
159					Disparity Reduction Credit from 1.9% to 1.6% plus Ortonville							0	0	0	2,200	2,300	4,500
160					<b>Total - Disparity Reduction Credit change</b>			0	2,400			0	0	0	2,200	2,300	4,500
161																	
162	HF 3086	Marquart			New Agr Homestead Credit												
163					Adds 0.1% of market value w/maximum credit \$490 (up from \$345)												
164					One-time Supplemental Credit Payment (up to \$230 not to exceed net taxes)			18,800	0								
165					One-time Supplemental Credit Payment (up to \$205 not to exceed net taxes)							0	16,900	16,900	0	0	0
166					Agr Homestead Market Value Credit			0	29,900			0	0	0	14,800	15,100	29,900
167					<b>Total -New Agr Homestd Credit changes</b>			18,800	29,900			0	16,900	16,900	14,800	15,100	29,900
168																	
169					<b>Section Summary:</b>												
170					<b>Subtotal Tax Aids &amp; Credits changes</b>	<b>0</b>	<b>7,320</b>	<b>21,060</b>	<b>71,048</b>	<b>10,000</b>	<b>14,520</b>	<b>71</b>	<b>22,160</b>	<b>22,231</b>	<b>34,368</b>	<b>34,930</b>	<b>69,298</b>
171																	
172					<b>Property Tax Changes</b>												
173					Conservation Easement Modification	0	0										
174	HF 2261	Persell			Disabled Veteran homestead value exclusion extended from 5 to 8 years			0	(310)			0	0	0	(120)	(190)	(310)
175	HF 1895	Sundin			Carlton County Soil and Water Conservation - special levy authority through the county			0	0			0	0	0	0	0	0
176	HF2911	Davnie			Solar energy systems exempted from property tax; creates solar production tax			0	negli			0	0	0	negli	negli	negli
177	HF 2399	Anzelc	1849	Saxhaug	Market value exclusion for electric power generation efficiency eligibility (sliding scale)					unknown	unknown						

**GENERAL FUND TAX AIDS AND CREDITS**

As Adopted by Conference on May 16, 2014

**Chapter 150, HF3167-3E and HF 3167-2UE**

Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
178					Limits sliding scale exclusion for electric power generation							0	unknown	unknown	unknown	unknown	unknown
179			1958	Dahle	Cedar Lake/Helena Township area water and sanitary sewer district modification					0	(unknown)	0	0	0	(unknown)	(unknown)	(unknown)
180	HF 1177	Hansen	558	Metzen	EMS Special Taxing Districts Modification - PTR interaction					0	10	0	0	0	0	10	10
181	HF 2840	Fritz	2399	Jensen	Rice County hospital district elim - PTR interaction***					0	(40)	0	0	0	(20)	(20)	(40)
182			3172	Cohen	E12 Finance bill levy increase - PTR interaction					0	170						
183					<b>Section Summary:</b>												
184					<b>Subtotal Property Tax Changes only</b>	0	0	0	(310)	0	140	0	0	0	(140)	(200)	(340)
185																	
186					<b>Public Finance</b>												
187					Met Council Bond Authorization - PTR Int'n	0	30										
188					<b>Section Summary:</b>												
189					<b>Subtotal Public Finance Changes only</b>	0	30										
190																	
191					<b>Education Aids</b>												
192					Local Optional Revenue Eligibility Modf'n (formerly LER)	0	40,216										
193					Local Optional Revenue PTR Int'n (formerly LER)	0	3,910										
194					<b>Section Summary:</b>												
195					<b>Subtotal Education Aid Changes only</b>	0	44,126										
196																	
197					<b>Other Appropriations</b>												
198					DOR Administration	1,000	0					700	1,800	2,500	1,180		1,180
199					DNR Administration							0	400	400	0	0	0
200					DPS Administration							0	40	40	18		18
201					Appropriation to IRRRB for transfer to School Consolidation Account in the Special Revenue Fund	2,380	4,830										
202	HF1985	Savick			Volunteer Retention Stipend Aid Pilot - selected counties for 3 yrs (modified by Conference)			0	1,620			0	0	0	1,580	1,650	3,230
203	A-13	Davnie			Property Tax Relief Grants for Women-Owned Small Businesses (DEED)			0	3,700								
204	A-45				Repeal Minneapolis Library Debt Service Aid			0	(3,700)								
205					DOR - Reports and Studies												



**GENERAL FUND TAX AIDS AND CREDITS**  
**Chapter 150, HF3167-3E and HF 3167-2UE**

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
206	HF 3116	Anzelc	2709	Saxhaug	Iron Range Fiscal Disparities					60	0								
207	HF 3254	Lien	2850	Eken	North Dakota oil production impact on MN					250	0	0	250	250	0	0	0	0	0
208			2482	Koenen	Property Taxation of Energy Producing Systems					150	0	0	150	150	0	0	0	0	0
209					Workforce Housing Grant Pilot (Roseau, Pennington)							0	627	627	1,373	0			1,373
210					Debt service aid /state share - Lewis and Clark Joint Powers Bd							0	0	0	2,200	2,200			4,400
211					<b>Section Summary:</b>														
212																			
213					<i>Subtotal Other Approps - changes only</i>	3,380	4,830	0	1,620	460	0	700	3,267	3,967	6,351	3,850			10,201
214																			
215					<b>TOTAL TAX AIDS &amp; CREDITS - General Fund CHANGES</b>	3,380	56,306	43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580			79,359
216					Transfer from the GF to the Budget Reserve	150,000	0												
217																			
218					<b>TOTAL TAX AIDS &amp; CREDITS + TRANSFER- General Fund CHANGES</b>	153,380	56,306	43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580			79,359



\*\*\*Signed by the Governor on 5/1/2014 (Chapter 183)

						Items with No State Impact													
219					<b>Property Tax Changes (No State Impact)</b>														
220	HF 2784	Runbeck	2387	Hoffman	<b>Anoka County tax levy for public safety</b> improvements and equipment					0	0	0	0	0	0	0	0	0	0
221	HF 2488	Loeffler	2080	Rest	<b>Proposed levies certification deadline extended</b> for some local jurisdictions					0	0	0	0	0	0	0	0	0	0
222	HF 2242	Loeffler			<b>State General Levy - exempt first tier</b> of commercial-industrial property value					0	0	0	0	0	0	0	0	0	0
223	HF 2517	Simon	2385	Rest	<b>Confession of judgment</b> - Interest rate payments on delinquent taxes modified					0	0	0	0	0	0	0	0	0	0
224	HF 2657	Davnie	1756	Rest	<b>Professional and occupational license revocation procedures</b> modified for nonpayment of taxes					0	0	0	0	0	0	0	0	0	0
225	HF 3311	Gunther	2171	Rosen	<b>City of Jackson - increase abatement authority</b>					0	0	0	0	0	0	0	0	0	0

**GENERAL FUND TAX AIDS AND CREDITS**

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
226	HF 2468	Erickson R	1909	Skoe	<b>Electric generation commencement date modified (Beltrami County)</b>					0	0	0	0	0	0	0	
227	HF 2981	Simon	2581	Eaton	<b>Modify special service districts</b>					0	0	0	0	0	0	0	
228																	
229					<b>Other (No State Impact)</b>												
230	HF 2277 HF 2278	GOV	2091 1970	Rest Skoe	<b>DOR policy and technical provisions modified (no conservation easement changes)</b>			0	0	0	0	0	0	0	0	0	
231	HF 2107	Lenczewski			<b>Unsession Bill</b>			0	0			0	0	0	0	0	
232	HF 2578	Lenczewski	2237	Rest	<b>DOR Unsession Bill</b>			0	0	0	0	0	0	0	0	0	
233	HF 2427	Atkins			<b>Firefighter retirement - independent nonprofit firefighting corporations state aid eligibility clarified</b>			0	0			0	0	0	0	0	
234	HF 2420	Metsa	1724	Saxhaug	<b>Notify cities &amp; counties of pendg pollution control exemption and other applications - Com of Rev</b>			0	0	0	0	0	0	0	0	0	
235				Bakk	<b>Wisconsin Reciprocity agreement modification</b>					0	0	0	0	0	0	0	
236					<b>Tax Increment Financing (No State Impact)</b>												
237					<b>St. Paul authority to spend tax increment expanded</b>	0	0										
238					<b>Detroit Lakes authority to approve TIF extension 2 years - local approval required</b>	0	0										
239	HF 2580 HF 2886	Hertaus Atkins			<b>General tax increment financing changes - extend special 2010 Jobs Bill 5-year rule, economic development district fiscal disparities option</b>			0	0								
240			1843	Osmek	<b>Mound tax increment - extension of 5-year rule</b>					0	0	0	0	0	0	0	
241					<b>General tax increment financing changes - extend special 2010 Jobs Bill 5-year rule</b>			0	0								
242			2594	Rest	<b>General tax increment financing changes - extend 5-year rule for certain districts to 8 yrs</b>					0	0	0	0	0	0	0	
243	HF 2013	Isaacson			<b>Shoreview tax increment for business retention pilot project</b>			0	0			0	0	0	0	0	

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
244	HF 1905	Masin			<b>City of Eagan Cedar Grove tax increment - duration extension from 5 to 7 yrs, for pay 2015 use local tax rate (CC uncap rate)</b>			0	0			0	0	0	0	0	0
245			1690	Carlson	<b>City of Eagan Cedar Grove tax increment - duration extension (CC extend 5 yr rule)</b>					0	0	0	0	0	0	0	0
246	HF 3249	Lenczewski	2836	Wiklund	<b>City of Bloomington tax increment - Cedar Avenue Bridge balances for accessing trails (CC balances for certain uses)</b>			0	0	0	0	0	0	0	0	0	0
247	HF 2727	Erhardt	2341	Franzen	<b>Edina housing tax increment collection time and spending authority extended</b>			0	0	0	0	0	0	0	0	0	0
248	A-20	Lillie			<b>North St. Paul tax increment - parcels deemed occupied; certif filed by Dec 2016</b>			0	0								
249			2689	Wiger	<b>North St. Paul tax increment - parcels deemed occupied; certif filed by Dec 2017</b>					0	0	0	0	0	0	0	0
250	HF 452	Zellers	393	Limmer	<b>Maple Grove mining reclamation tax increment</b>					0	0	0	0	0	0	0	0
251	HF 597	Myhra	817	Hall	<b>Savage mining reclamation tax increment</b>					0	0	0	0	0	0	0	0
252	HF 3024	Ward	3743	Ruud	<b>Baxter tax increment boundary expansion</b>					0	0	0	0	0	0	0	0
253			2396	Stumpf	<b>Workforce housing tax increment pilot project (instead see line 208)</b>					0	0						
254																	
255					<b>Local Taxes (No State Impact)</b>												
256	HF 2321	Savick	2439	Sparks	<b>Albert Lea - Local sales and use tax extended from 10 to 15 years. Local approval required.</b>			0	0	0	0	0	0	0	0	0	0
257	HF 2303	Simonson			<b>Duluth - Disposition of local food and beverage taxes and lodging taxes modified to support tourism, recreation in city west of 34th Ave W</b>			0	0			0	0	0	0	0	0
258	A-5	Simonson	2259	Reinert	<b>Duluth - Disposition of local food and beverage taxes modified</b>					0	0						
259	HF 2669	Ward			<b>Baxter Brainerd local sales and use taxes extended. Local approval required (A63)</b>			0	0			0	0	0	0	0	0
260	HF 904	Murphy	794	Bakk	<b>Proctor local food and beverage tax authorization</b>					0	0	0	0	0	0	0	0
261					<b>Rock County local sales and use tax 0.5% - L &amp; C Regional Water Sys</b>							0	0	0	0	0	0
262					<b>Nobles County local sales and use tax 0.5% - L &amp; C Regional Water Sys</b>							0	0	0	0	0	0

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						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
263					<b>Luverne City local sales and use tax 0.5% -</b>							0	0	0	0	0	0
264					<b>L &amp; C Regional Water Sys</b>							0	0	0	0	0	0
265					<b>Worthington City local sales and use tax extension</b>												
266					<b>Public Finance (No State Impact)</b>												
267					<b>Itasca Nursing Home G.O. Bond Issue Authorization</b>	0	0										
268					<b>State agricultural society (State Fair)-issued bond reqmts modified</b>	0	0										
269	HF 1983	Hansen			<b>Dakota County Development Agency low-income housing tax credit allocation threshold criteria modified.</b>			0	0			0	0	0	0	0	0
270	HF 2783	Isaacson			<b>Ramsey County HRA authorized to establish housing improvement areas</b>			0	0			0	0	0	0	0	0
271																	
272					<b>Minerals Taxes</b>												
273	HF 2426	Dill	1850	Bakk	City of Cook spec taconite production tax distribution 2 cents/ton			0	0	0	0	0	0	0	0	0	0
274	HF 3116	Anzelc	2709	Sxhaug	Taconite Production Tax - modify prior distribution City of Aitkin			0	0	0	0	0	0	0	0	0	0
275	HF 2483	Schomacker	1888	Weber	Aggregate production tax rates imposed by counties (Rock) -CC 10 yr extension			0	0	0	0	0	0	0	0	0	0
276	HF 3245	Metsa	2919	Tomassoni	Redistribution of net proceeds tax			0	0	0	0	0	0	0	0	0	0
277																	
278																	
279					<b>Section Summary:</b>												
280					<b>Items with No State Impact</b>			0	0	0	0	0	0	0	0	0	0

**NON-GENERAL FUND CHANGES**

**Chapter 150, HF3167-3E and HF 3167-2UE**

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E						Senate HF3167 - 2UE		Conference Committee								
						FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17			
280					<b>Taconite Taxes / IRRB</b>																			
281					<b>Iron Range Resources Fund</b>																			
282					Five cents/ton Production Tax Reduction in County Distribution Fund	(990)	(4,010)																	
283					Five cents/ton Production Tax Reduction in Taconite Economic Development Fund	(990)	(4,010)																	
284					Capture 2/3 inflation Taconite Production tax for 3 yrs; Reduction in the Taconite Environmental Protection Fund	(490)	(4,840)																	
285					Six cents/ton Redistributed from Occupation tax to the School Consolidation Account	2,380	4,830																	
286					10 cents/ton Production Tax Redistributed to School Consolidation Account	1,980	8,020																	
287					Capture 2/3 inflation Taconite Production Tax for 3 yrs to the School Consolidation Acct	490	4,840																	
288					Redirection of expired bond payments (from Taconite Environmental Protection Fund)									0	(20)	0	0	0	0	0	0	(20)	(20)	(20)
289					Redirection of expired bond payments to School Consolidation Acct.									0	30	0	0	0	0	0	0	30	30	30
290			2709	Saxhaug	IRRRB Transfer to the General Fund									(60)	(30)									
291					<b>Douglas J Johnson Economic Protection Fund</b>																			
292					Redirection of expired bond payments									0	(10)	0	0	0	0	0	0	(10)	(10)	(10)
294					<b>Subtotal</b>	<b>2,380</b>	<b>4,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(60)</b>	<b>(30)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
295					<b>Highway User Tax Distribution Fund</b>																			
297	HF 1892 HF 2607	Swedzinski Freiberg			Broaden Local Government Exemption to purchases of road maintenance vehicles	0	0	0	(1,300)	(1,300)	(2,600)													
298	1302	Carlson	1287	Rest	Vehicle Title- Transfers Upon Death. Effective FY 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
299					<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(2,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300					<b>Transit Assistance Funds</b>																			
302	HF 2195 HF 1892 HF 2607	Mc Namar Swedzinski Freiberg			Broaden Local Government Exemption to purchases of road maintenance vehicles	0	0	0	(800)	(900)	(1,700)													
303	1302	Carlson	1287	Rest	Vehicle Title- Transfers Upon Death. Effective FY 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304					<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(800)</b>	<b>(900)</b>	<b>(1,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
305					<b>State Airports Fund</b>																			
307	2424	Beard	1983	Rest	Aircraft Registration Tax - Rate Table Changes. Effective to FY 2014.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
308					<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
309					<b>Natural Resources and Arts Funds</b>																			
311					Repeal - - Electronic & Commercial Equipment & Repair (4/1/2014)	(5,400)	(10,600)																	
313					Repeal - - Storage & Warehousing (4/1/2014)	(5,500)	(10,600)																	
314					Repeal - - Exemption for Telecomm., Capital Equipment (4/1/2014)	(2,400)	(4,800)																	
315					Delay Effective Date for Up-Front Capital Equipment Exemption from 9/1/2014 (7/1/2015)	3,700	(2,900)																	
316	2195, 2457, 2247	Freiberg, Poppe, Clark			Broaden Local Government Exemption to Joint powers, HRAs, Port Authorities, EDAS. Effective FY 2016	0	0	0	(400)	(500)	(900)													

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						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17						
317	2195	Freiberg			Broaden Local Government Exemption - Provide Explicit List of Local Government Activities. Effective FY 2015			0	(40)	(40)	(50)	(50)	(100)			-	(10)	(10)	(10)	(10)	(20)						
318					Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption effective 1/1/2017 **											-	-	-	(500)	(1,400)	(1,900)						
319			1860	Rest	Expand Local Gov'ts Exemption to All Local Entities									(600)	(3,200)												
320	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000. Effective May 30, 2014			(940)	(20)	(960)	(40)	(50)	(90)	(960)	(90)	(940)	(20)	(960)	(40)	(50)	(90)						
321		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%. Effective May 30, 2014			(1,290)	(30)	(1,320)	(60)	(80)	(140)	(1,320)	(140)	(1,290)	(30)	(1,320)	(60)	(80)	(140)						
322	802	Lesch	1064	Sparks	Exempt the Sale of Coin-Operated Amusement Machines to be Defined as Sale For Re-sale. Effective FY 2015			0	(10)	(10)	(15)	(15)	(30)	(10)	(30)	0	(10)	(10)	(15)	(15)	(30)						
323	3122, 3233	Gov Wills			Modification to Annual Exemption Threshold for Fundrasing Sales by Non Profits. Effective FY 2015			0	(10)	(10)	(10)	(10)	(20)														
324			2693	Skoe	Modification to Annual Exemption Threshold for Fundrasing Sales by Non Profits. Effective 01-01-2015									(3)	(20)	0	(3)	(3)	(10)	(10)	(20)						
325	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition. Effective Date Window of April 1, 2014 to July 1, 2015			(1)	(3)	(4)	0	0	0			(1)	(3)	(4)	0	0	0						
326	3156 DE1	Petersburg			Amnesty - Agricultural Centers			0	0	0	0	0	0														
327	2323	Gunther			Amnesty- Animal Shelters. Effective: Day Following Enactment			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	0														
328					Voluntary Compliance Program - Amnesty											(Unknown)	0	(Unknown)	0	0	0						
329	3194	Davids	2934	Rest	Exemption Modified for Qualified Data Center. Retroactively Effective to FY 2013			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
330	2673	Selcer	1842	Rest	Exemption Modified for Charges for Digital Seminars. Effective FY 2015			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
331	2951	Selcer	2781	Koenen	Exemption Modified for Greater MN Business Expansion. Effective Day Following Enactment			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
332	1302	Carlson			Vehicle Title- Transfers Upon Death. Effective August 1, 2014			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
333	3272	Lenczewski	2961		Baxter Pharmaceuticals Effective Date Correction. Effective Day Following Enactment			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
334			1203	Eaton	Medical Device Exemption Retroactivity (4/1/2009 - 6/30/2013)									(90)	0	(60)	0	(60)	0	0	0						
335			2918	Pappas	NCSL Sales Tax Exemption									(3)	0	0	(3)	(3)	0	0	0						
336			2217	Jensen	Trail Grooming Equipment for Certain Clubs Sales Tax Exemption									(20)	(40)	0	(20)	(20)	(20)	(20)	(40)						
337			2884	Clausen	Certain School Tickets Exemption Made Permanent									0	(100)												
338			2008	Franzen	Bullion Coin Sales Tax Exemption									(30)	(60)												
339					Subtotal			(9,600)	(28,900)					(2,231)	(113)	(2,344)	(575)	(705)	(1,280)	(3,036)	(3,680)	(2,291)	(99)	(2,390)	(655)	(1,585)	(2,240)
340					<b>Total - Non General Fund Changes</b>			<b>(7,220)</b>	<b>(24,070)</b>					<b>(2,231)</b>	<b>(113)</b>	<b>(2,344)</b>	<b>(2,675)</b>	<b>(2,905)</b>	<b>(5,580)</b>	<b>(3,096)</b>	<b>(3,710)</b>	<b>(2,291)</b>	<b>(99)</b>	<b>(2,390)</b>	<b>(655)</b>	<b>(1,585)</b>	<b>(2,240)</b>

**LEVY TRACKING**

**Chapter 150**

Dollars in Thousands

Line		Chapter 150				
		FY2014 PAY 2013	FY 2015 PAY 2014		FY 2016 PAY 2015	FY 2017 PAY 2016
#	Description					
341	<b>Education Levy Change</b>					
342	Local Optional Revenue - Revenue eligibility change, spread on RMKV (formerly LER)	0	0		23,322	23,667

**2014 Legislature - Tax Aids and Credits**  
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**All Numbers in Thousands**

General Fund Expenditures	Feb-14	Feb-14	HF 3167 Conference Report			Biennial	HF 3167 Conference Report			Biennial
	FY2014-15	FY2016-17	FY2014	FY2015	FY2014-15	Chg	FY2016	FY2017	FY2016-17	Chg
<b>REFUNDS</b>										
1 Homestead Credit property tax refund	\$703,300	\$845,400	\$296,800	\$406,500	\$703,300	0	\$417,200	\$428,200	\$845,400	0
2 <i>Change item: HCR one-time 3% increase</i>			\$0	\$12,100	\$12,100	12,100	\$100	\$0	\$100	100
3 <i>Change item: Interactions w/various Ptax changes</i>			\$0	\$0	\$0	0	(\$600)	(\$630)	(\$1,230)	(1,230)
4 Renters property tax refund	398,200	440,200	187,900	210,300	398,200	0	217,200	223,000	440,200	0
5 <i>Change item: Renter PTR one-time 6% increase</i>			\$0	\$12,500	\$12,500	12,500	\$100	\$0	\$100	100
6 Targeting	2,708	8,690	728	1,980	2,708	0	1,980	6,710	8,690	0
7 Forest Land Credits (SFIA)	10,580	11,590	5,200	5,380	10,580	0	5,650	5,940	11,590	0
8 <b>Subtotal - Property Tax Refunds</b>	<b>1,114,788</b>	<b>1,305,880</b>	<b>490,628</b>	<b>648,760</b>	<b>1,139,388</b>	<b>24,600</b>	<b>641,630</b>	<b>663,220</b>	<b>1,304,850</b>	<b>(1,030)</b>
9										
10 Political Contribution Refund	11,000	12,000	4,500	6,500	11,000	0	5,500	6,500	12,000	0
11 Tax Refund Interest	24,000	30,000	11,000	13,000	24,000	0	15,000	15,000	30,000	0
12										
13 <b>LOCAL AIDS</b>										
14 Local Government Aid (LGA)	935,038	1,020,696	427,440	507,598	935,038	0	509,098	511,598	1,020,696	0
15 12, SS1, Ch 1 Flood Disaster Assistance	80		0	80	80	0	0	0	-	0
16 <i>Change item: Additional LGA appropriation</i>			0	0	-	0	7,800	7,800	15,600	15,600
17 <i>Change item: LGA - forgive penalty (Bluffton)</i>			0	20	20	20	28	0	28	28
18 <b>Subtotal- Local Government Aid (LGA)</b>	<b>935,118</b>	<b>1,020,696</b>	<b>427,440</b>	<b>507,698</b>	<b>935,138</b>	<b>20</b>	<b>516,926</b>	<b>519,398</b>	<b>1,036,324</b>	<b>15,628</b>
19										
20 County Program Aid	371,067	410,923	165,570	205,497	371,067	0	205,469	205,454	410,923	0
21 <i>Change item: CPA Hold harmless from 2013 chg</i>	-	-	0	740	740	740	0	0	-	0
22 <i>Change item: Aquatic Invasive Species Prev Aid</i>			0	4,500	4,500	4,500	10,000	10,000	20,000	20,000
23 <b>Subtotal- County Program Aid (CPA)</b>	<b>371,067</b>	<b>410,923</b>	<b>165,570</b>	<b>210,737</b>	<b>376,307</b>	<b>5,240</b>	<b>215,469</b>	<b>215,454</b>	<b>430,923</b>	<b>20,000</b>
24										
25 Township Aid	10,000	20,000	0	10,000	10,000	0	10,000	10,000	20,000	0
26 Public Defender Cost	1,000	1,000	500	500	1,000	0	500	500	1,000	0
27 Local Impact Notes (DOF/MDE)	428	428	214	214	428	0	214	214	428	0
28 Ch 366 Utility Transition Aid (cities and towns)	782	598	779	3	782	0	350	248	598	0
29 <i>Change item: Transition aid bins + tanks</i>			0	0	-	0	0	160	160	160
30										



**2014 Legislature - Tax Aids and Credits**  
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General Fund Expenditures	Feb-14	Feb-14	HF 3167 Conference Report			Biennial	HF 3167 Conference Report			Biennial
	FY2014-15	FY2016-17	FY2014	FY2015	FY2014-15	Chg	FY2016	FY2017	FY2016-17	Chg
31 <i>DRA School</i>	16,342	16,046	8,319	8,023	16,342	0	8,023	8,023	16,046	0
32 <i>DRA Non-School</i>	20,562	20,562	10,281	10,281	20,562	0	10,281	10,281	20,562	0
33 <b>Disparity Reduction Aid (DRA)</b>	36,904	36,608	18,600	18,304	36,904	0	18,304	18,304	36,608	0
34										
35 Payments to Counties with Indian Casinos	1,755	1,826	869	886	1,755	0	904	922	1,826	0
36										
37 <b>PROPERTY TAX CREDITS</b>										
38 <i>Res MVC School***</i>	-	-	0	0	-		0	0	-	0
39 <i>Res MVC Non-School</i>	-	-	0	0	-		0	0	-	0
40 <b>Residential Market Value Homestead Credit</b>	-	-	0	0	-		0	0	-	0
41										
42 <i>Agr MVC School</i>	10,239	9,748	5,339	4,900	10,239	0	4,874	4,874	9,748	0
43 <i>Agr MVC Non-School</i>	35,187	34,714	17,830	17,357	35,187	0	17,357	17,357	34,714	0
44 <i>Change item: Ag MVC one-time supplemental payment</i>			-	16,900	16,900	16,900	-	-	-	0
45 <i>Change item: Ag MVC change</i>			-	-	-	0	14,800	15,100	29,900	29,900
46 <b>Agricultural Market Value Credit</b>	45,426	44,462	23,169	39,157	62,326	16,900	37,031	37,331	74,362	29,900
47										
48 <i>Border City School</i>	3,083	3,436	1,403	1,680	3,083	0	1,718	1,718	3,436	0
49 <i>Border City Non-School</i>	12,451	13,984	5,459	6,992	12,451	0	6,992	6,992	13,984	0
50 <i>Change item: DRC from 1.9% to 1.6% plus Ortonville</i>			0	0	0	0	2,200	2,300	4,500	4,500
51 <b>Border City Disparity Credit</b>	15,534	17,420	6,862	8,672	15,534	0	10,910	11,010	21,920	4,500
52										
53 <i>Disaster Credit -School</i>	177	42	143	34	177	0	21	21	42	0
54 <i>Disaster Credit- Non-School</i>	809	208	705	104	809	0	104	104	208	0
55 <b>Disaster Credit</b>	986	250	848	138	986	0	125	125	250	0
56										
57 <i>Prior Year Credit -School</i>	21	-	21	0	21	0	0	0	-	0
58 <i>Prior Year Credit- Non-School</i>	105	46	82	23	105	0	23	23	46	0
59 <b>Prior Year Credits</b>	126	46	103	23	126	0	23	23	46	0
60										
61 <i>Wetlands Reimbursement Credit</i>	-	-	0	0	-		0	0	-	0
62 <i>Senior Deferral Reimbursement</i>	3,430	5,460	1,650	1,780	3,430	0	2,355	3,105	5,460	0

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	FY2014-15	FY2016-17	FY2014	FY2015	FY2014-15	Chg	FY2016	FY2017	FY2016-17	Chg
63										
64 Bovine TB Property Tax Credit (School)	-	-	0	0	-	0	0	0	-	0
65 Bovine TB Property Tax Credit (Non-School)	-	-	0	0	-	0	0	0	-	0
66 <b>Bovine TB Property Tax Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
67										
68 Mahnomens City Reimbursement Aid	320	320	160	160	320	0	160	160	320	0
69 Ch 154 Mahnomens County Aid	1,800	1,800	900	900	1,800	0	900	900	1,800	0
70 Ch 154 Mahnomens ISD #432 Aid	280	280	140	140	280	0	140	140	280	0
71 <b>Mahnomens Reimbursement Aid</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>
72										
73 <b>Taconite Tax Relief Area Aids &amp; Credits</b>										
74 Taconite Reimbursement (School)	1,122	1,122	561	561	1,122	0	561	561	1,122	0
75 Supplemental Homestead (Non-School)	10,612	10,826	5,279	5,333	10,612	0	5,386	5,440	10,826	0
76										
77 Replacement Taconite Prod Tax IRRR (Non-School)	7,062	7,729	3,500	3,562	7,062	0	3,703	4,026	7,729	0
78 Replacement Taconite Prod Tax Econ Dev (Non-School)										
79 Replacement Taconite Prod Tax	10,146	10,183	5,057	5,089	10,146	0	5,058	5,125	10,183	0
80 Subtotal Repl Taconite Production Tax	17,208	17,912	8,557	8,651	17,208	0	8,761	9,151	17,912	0
81										
82 <b>LOCAL PENSION AIDS</b>										
83 Aid to Police & Fire	183,459	195,396	89,448	94,011	183,459	0	96,063	99,333	195,396	0
84 Police & Fire Retirement Aid Supplement	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
85 Police/Fire Additional Amortization Aid	-	-	0	0	-	0	0	0	-	0
86										
87 Police/Fire Amortization Aid (Open)	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
88 Redirected Amortization Aid - TRFA + St Paul	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
89 Police/Fire Supplemental Amortization Aid (Open)	-	-	0	0	-	0	0	0	-	0
90 Firefighters Relief Reimbursements	1,216	1,216	608	608	1,216	0	608	608	1,216	0
91										
92 Public Employees Retirement Assoc. (PERA) Aid	28,588	28,588	14,294	14,294	28,588	0	14,294	14,294	28,588	0
93 Subtotal Local Pension Aids	253,909	265,846	124,673	129,236	253,909	0	131,288	134,558	265,846	0
94										

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	FY2014-15	FY2016-17	FY2014	FY2015	FY2014-15	Chg	FY2016	FY2017	FY2016-17	Chg
95 <b>Other Expenditures</b>										
96 PILT for DNR Owned Lands	61,419	62,319	30,597	30,822	61,419	0	31,047	31,272	62,319	0
97 <i>Change item: PILT, wildlife mgmt lands correction</i>			71	0	71	71	0	0	-	0
98 PILT for DOT Owned Lands	-	-	-	-	-				-	0
99										
100 <b>Other Aids and One-Time Appropriations</b>										
101 Ch 389, Council on Results Perform Measurmt	842	856	419	423	842	0	426	430	856	0
102 10, SS2 Disaster Assistance City Tax Base Rplcmt Aid						0				0
103 Local Option Disaster Credit	-	-	-	-	-	0			-	0
104 SS2 Flood Local Option Abatement reimb (non school)	407	152	331	76	407	0	76	76	152	0
105 SS2 Flood Local Option Abatement reimb (school)	324	48	277	47	324	0	24	24	48	0
106 Border City Reimbursement (nonschool)	-	-	-	-	-	0			-	0
107 Moose Lake Assessment Reimbursement	2,000	-	2,000	0	2,000	0	0	0	-	0
108 Bloomington Infrastructure Projects	-	10,400	0	0	-	0	5,200	5,200	10,400	0
109 City of Minneapolis Library debt service	-	3,700	0	0	-	0	0	3,700	3,700	0
110 Greater MN Intern, DOR transf to OHE	20	40	0	20	20	0	20	20	40	0
111 <i>Change item: Volunteer Retention Stipend Aid Pilot</i>			0	0	-	0	1,580	1,650	3,230	3,230
112 <i>Change item: Workforce Housing Grant Pilot</i>			0	627	627	627	1,373	0	1,373	1,373
113 <i>Change item: Debt service Lewis&amp; Clark Jt Pwrs Bd</i>			0	0	-	0	2,200	2,200	4,400	4,400
114 DOR Reports and Studies						0				0
115 <i>Change item: North Dakota oil production impact on MN</i>			0	250	250	250	0	0	-	0
116 <i>Change item: Property tax on Energy Producing Sys</i>			0	150	150	150	0	0	-	0
117 <i>Change item: DOR Administration</i>			700	1,800	2,500	2,500	1,180	0	1,180	1,180
118 <i>Change item: DNR Administration</i>			0	400	400	400	0	0	-	0
119 <i>Change item: DPS Administration</i>			0	40	40	40	18	0	18	18
120										
121 <b>Property Tax Aids and Credits, GF Total</b>	<b>\$2,922,607</b>	<b>\$3,283,218</b>	<b>\$1,327,397</b>	<b>\$1,646,008</b>	<b>\$2,973,405</b>	\$50,798	<b>\$1,665,581</b>	<b>\$1,696,996</b>	<b>\$3,362,577</b>	\$79,359
122 Less PILT	<b>(61,419)</b>	<b>(62,319)</b>	<b>(30,668)</b>	<b>(30,822)</b>	<b>(61,490)</b>		<b>(31,047)</b>	<b>(31,272)</b>	<b>(62,319)</b>	
123 <b>Property Tax Aids &amp; Credits w/o PILT - GF Total</b>	<b>2,861,188</b>	<b>3,220,899</b>	<b>\$1,296,729</b>	<b>\$1,615,186</b>	<b>2,911,915</b>		<b>\$1,634,534</b>	<b>\$1,665,724</b>	<b>3,300,258</b>	