

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT - HF 4 /CHAPTER 66, VETOED MAY 15, 2017

ALL FUNDS

\$\$\$ in thousands | BOLD indicates rows included in total
PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase
ALL OTHER: Negative change indicates revenue decrease

MAY 8, 2017, 5:15 pm
updated May 15, 9:30 AM

		GOVERNOR			HOUSE			SENATE			CONFERENCE - Vetoed 5/15/17		
	ITEM	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
	GENERAL FUND FORECAST:												
1	TAX POLICY	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210
4	BUDGET TARGET											(1,150,000)	(1,500,000)
	GENERAL FUND PROPOSED CHANGES:												
7	TAX POLICY	-	(78,673)	(47,323)	-	(1,190,047)	(1,527,228)	-	(822,740)	(998,220)	-	(1,042,814)	(1,266,765)
8	PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	113,118	231,185	-	123,848	91,351	-	80,150	114,854	-	86,952	174,334
9	SUBTOTAL: GENERAL FUND IMPACT	-	(191,791)	(278,508)	-	(1,313,895)	(1,618,579)	-	(902,890)	(1,113,074)	-	(1,129,766)	(1,441,099)
10	CALCULATION: BALANCE REMAINING											(20,234)	
	GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:												
13	STADIUM RESERVE, CURRENT LAW	-	-	-	-	40,301	81,855	-	-	-	-	40,301	81,855
14	STADIUM RESERVE, HF 4-3E CHANGES	-	-	-	-	36,341	73,638	-	-	-	-	-	-
15	SUBTOTAL: STADIUM RESERVE, NET CHANGES	-	-	-	-	(3,960)	(8,217)	-	-	-	-	(40,301)	(81,855)
	NON-GENERAL FUND PROPOSED CHANGES:												
18	LEGACY FUNDS	-	(895)	(580)	-	-	(4,724)	-	(517)	361	-	-	(4,183)
19	HIGHWAY USER TAX DISTRIBUTION FUND	-	(310)	(380)	-	(310)	(380)	-	(340)	(410)	-	(340)	(410)
20	STATE AIRPORTS FUND	-	-	-	-	-	-	-	(410)	(430)	-	(410)	(430)
21	SPECIAL REVENUE FUND	-	-	16,500	-	255	354	-	-	-	-	705	804
22	ENVIRONMENTAL FUND	-	620	690	-	1,164	1,332	-	-	-	-	-	-
23	TACONITE MUNICIPAL AID ACCOUNT (NET ACTIVITY)	-	-	-	-	-	-	-	-	-	-	-	-
24	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	8,400	-	-	8,400	-	-
25	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(592)	(736)	(5,688)	-	-	(5,688)	(592)	(736)
26	DOUGLAS J. JOHNSON ECONOMIC FUND	-	-	-	-	(572)	(596)	(2,800)	-	-	(2,800)	(572)	(596)
27	IRON RANGE RESOURCES AND REHABILITATION BOARD	-	-	-	-	-	-	(7,100)	-	-	(7,100)	-	-
28	MINNESOTA MINERALS 21 ST CENTURY FUND	-	-	-	-	-	-	7,100	-	-	7,100	-	-
29	PILT TRUST FUND	-	-	-	-	(2,804)	(5,322)	-	-	-	-	-	-
30	HEALTHCARE ACCESS FUND	-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)	-	(59)	(236)
31	OUTDOOR HERITAGE TRUST FUND	-	-	-	-	2,200	4,400	-	-	-	-	-	-
32	ENVIRONMENT AND NATURAL RESOURCES TRUST FUND	-	-	-	-	700	1,400	-	-	-	-	-	-
33	SUBTOTAL: NON-GENERAL FUND IMPACT	-	(585)	1,003,230	-	(18)	(4,508)	(88)	(6,367)	(1,579)	(88)	(1,268)	(5,787)

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GENERAL FUND CHANGES

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TAX POLICY:

TAX POLICY:				GOVERNOR			HOUSE			SENATE		CONFERENCE AGREEMENT - Vetoed 5/15/17						
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21		FY 2018-19	FY 2020-21		FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			TAX POLICY:															
			INDIVIDUAL INCOME TAXES															
1		2015	1st Bracket Rate Reduction & 3rd Bracket Threshold Modification	TY 2017	-	-		-	-		(393,000)	(402,400)	-	-	-	-	-	-
2																		
3	1945, 869		Subtraction, Social Security	TY 2017	-	-		(269,100)	(411,800)		-	-			-			-
4			Subtraction, Social Security	TY 2017	-	-		-	-		(74,900)	(82,000)	(105,500)	(112,100)	(217,600)	(118,000)	(124,000)	(242,000)
5																		
6	615	540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-		-	-		(64,200)	(70,700)	(15,400)	(48,800)	(64,200)	(39,900)	(30,800)	(70,700)
7	1354		Section 179 Carryover *	TY 2017	-	-		(7,000)	(7,600)		-	-			-			-
8																		
9	1869	1634	Subtraction, Section 529 College Savings Plan	TY 2017	-	-		(5,100)	(5,300)		-	-	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)
10	1869	1634	Refundable Credit, Section 529 College Savings Plan	TY 2017	-	-		(20,500)	(21,900)		-	-			-			-
11			Nonrefundable Credit, Section 529 College Savings Plan	TY 2017									(7,500)	(7,800)	(15,300)	(8,000)	(8,300)	(16,300)
12																		
13		941	Non-Refundable Credit, Student Loan Payments (Max. Credit \$700)	TY 2017	-	-		-	-		(61,200)	-			-			-
14	19		Refundable Credit, Student Loans (Maximum Credit, \$750)	TY 2017	-	-		(100,900)	(108,000)		-	-			-			-
15	19		Nonrefundable Credit, Student Loans (Maximum Credit, \$500)	TY 2017									(26,900)	(27,800)	(54,700)	(28,800)	(29,800)	(58,600)
16	882		Subtraction, Discharged Student Loan Debt *	TY 2017	-	-		(140)	(160)		-	-	(90)	(50)	(140)	(30)	(130)	(160)
17																		
18	387	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2017	-	-		(20,000)	(20,000)		(23,200)	(46,400)	-	(23,200)	(23,200)	(23,200)	(23,200)	(46,400)
19																		
20		913	Alternative Simplified Calculation Option	TY 2018	-	-		-	-		(7,200)	(15,200)	-		-			-
21	253	647	Modify R&D Credit, Refundable Up to \$100,000	TY 2017	-	-		(10,100)	(11,700)		-	-			-			-
22	253	647	Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-		(600)	(600)		-	-			-			-
23			Modify R&D Credit Tier Rates & Alternative Simplified Credit Option *	See notes									(26,400)	(25,700)	(52,100)	(27,000)	(29,300)	(56,300)
24	253	647	Modify R&D Credit, Allow Against AMT	TY 2017	-	-		(200)	(200)		-	-			-			-
25																		
26		538	Reciprocity Agreement, MN-WI	TY 2018	-	-		-	-		(4,500)	(6,000)			-			-
27	183-DE1		Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-		(14,700)	(13,100)		-	-			-			-
28			Refundable Credit, Taxes Paid to Wisconsin & Reciprocity Agreement	TY 2017	-	-		-	-		-	-	(8,200)	(5,800)	(14,000)	(6,100)	(6,400)	(12,500)
29																		
30	513	646	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	-	-		-	-		(3,200)	(3,400)	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)
31	893	726	Modify Working Family Credit	TY 2017	(93,000)	(97,200)		-	-		-	-			-			-
32																		
33	1020	785	Non-Refundable Credit, Workforce Housing *	TY 2018 Only	-	-		-	-		(2,500)	-			-			-
34	1249	1181	Credit, Low-Income Housing *	TY 2017-2025	-	-		(21,000)	(49,000)		-	-			-			-
35	1234	888	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	-	-		(1,500)	(1,600)		(1,500)	(1,600)	(700)	(800)	(1,500)	(800)	(800)	(1,600)
36																		
37	868	763	Modify Greater MN Internship Credit	TY 2017	-	-		-	-		(800)	(800)			-			-
38	1488		Repeal Refundable Credit, Greater MN Internship	TY 2018	-	-		10	20		-	-	-	10	10	10	10	20
39																		

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	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
40	574	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	-	(40)	(340)	(40)	(340)	-	(30)	(30)	(150)	(160)	(310)
41	386	256	Modify Credit, K12 Indexed for Inflation	TY 2019	-	-	-	-	-	(600)			-			-
42	255	416	Modify Subtraction, K-12 Education, PreK Expenses	TY 2017	-	-	(6,200)	(6,200)	-	-	(3,100)	(3,100)	(6,200)	(3,100)	(3,100)	(6,200)
43			Interaction between subtraction and credit		-	-	5,200	5,200	-	-	2,600	2,600	5,200	2,600	2,600	5,200
44	255	416	Modify Refundable Credit, Education, Income Thresholds/Credit Size	TY2017	-	-	(14,200)	(14,700)	-	-	(7,000)	(7,000)	(14,000)	(7,200)	(7,300)	(14,500)
45	602	416	Modify Refundable Credit, Education, PreK Expenses	TY2017	-	-	(25,600)	(26,200)	-	-	(12,700)	(12,700)	(25,400)	(12,900)	(13,000)	(25,900)
46	387	416	Modify Refundable Credit, Education, Tuition Expenses	TY2017	-	-	(25,000)	(25,800)	-	-	(12,400)	(12,400)	(24,800)	(12,600)	(12,800)	(25,400)
47																
48	1499	1803	Modify Refundable Credit, Child & Dependent Care	TY2017	-	-	(35,800)	(44,100)	-	-	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)
49	893	726	Modify Refundable Credit, Child & Dependent Care	TY2017	(58,300)	(71,000)	-	-					-			-
50																
51	622	458	Modify Definition, Domicile Determination	TY 2017	-	-	-	-	-	-	Undetermined	Undetermined	-	Undetermined	Undetermined	-
52																
53	608	1414	Credit, Beginning Farmer Assets	TY 2017	-	-	(9,000)	(16,900)	-	-	(2,600)	(6,400)	(9,000)	(8,000)	(8,900)	(16,900)
54	608	1414	Credit, Beginning Farmer Management	TY 2017	-	-	(500)	(1,600)	-	-	(100)	(400)	(500)	(700)	(900)	(1,600)
55																
56	735	29	Clarify Refundable Credit, Still Born Children	TY 2017	-	-	-	-	-	-			-			-
57																
58	820	687	Credit, Fitness Facility	TY 2018	-	-	(800)	(1,600)	-	-			-			-
59																
60	893	726	Modify Refundable Credit, Past Military Service	TY 2017	(5,300)	(5,900)	-	-	-	-			-			-
61			Interaction: Past Military Service Credit with Pension Subtraction		2,700	3,000	-	-	-	-			-			-
62																
63	893	726	Modify Refundable Credit, Small Business (Angel), Allocation & Extension	1/1/2017	(10,000)	-	-	-	-	-		(10,000)	(10,000)	(10,000)		(10,000)
64			One-Time Transfer, Federal Conformity Account Established	7/1/2017	-	-	(35,000)	-	-	-	(20,000)		(20,000)			-
65																
66			Income Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		2,150	3,160	1,850	2,820	5,010	10,710	-	4,250	4,250	4,390	4,360	8,750
67			SUBTOTAL: INDIVIDUAL INCOME TAXES		(161,750)	(167,940)	(615,920)	(780,360)	(631,230)	(618,730)	(266,990)	(320,320)	(587,310)	(324,780)	(319,420)	(644,200)
68																
69			<u>CORPORATE FRANCHISE TAXES</u>													
70		540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	-	-	(24,300)	(26,900)	(5,800)	(18,500)	(24,300)	(15,200)	(11,700)	(26,900)
71	386	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2017	-	-	(9,600)	(8,200)	(12,600)	(19,400)	(2,900)	(9,700)	(12,600)	(9,700)	(9,700)	(19,400)
72	90	913	Modify R&D Credit, Alternative Simplified Calculation	TY 2018	-	-	-	-	(10,400)	(17,800)	(16,000)	(16,500)	(32,500)	(16,900)	(19,000)	(35,900)
73	253	647	Modify R&D Credit, Refundable Up to \$100,000		-	-	(60,300)	(55,800)	-	-			-			-
74	253	647	Modify R&D Credit, 2nd Tier Rate to 4%		-	-	(24,200)	(23,900)	-	-			-			-
75	253	647	Modify R&D Credit, Allow Against AMT		-	-	(3,000)	(2,600)	-	-			-			-
76																
77	893	726	Disallow Dividend Received Deduction	1/1/2017	66,000	57,400	-	-	-	-			-	-	-	-
78	893	726	Definition of Financial Institution	1/1/2017	10,000	10,000	-	-	-	-			-	-	-	-
79	893	726	Insurance Co. Utilized to Shelter Income	1/1/2017	4,000	4,000	-	-	-	-			-	-	-	-
80	893	726	Accelerate Gain on Business	1/1/2017	3,300	7,700	-	-	-	-			-	-	-	-
81	893	726	Mutual Fund Manager Income	1/1/2017	600	600	-	-	-	-			-	-	-	-

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82	893	726	Insurance Tax Fairness [see other tax]	1/1/2017	-	-	-	-	-	-			-	-	-	-
83	893	726	Preventing Tax Evasion	1/1/2017	300	4,000	-	-	-	-			-	-	-	-
84	893	726	Dividend Received Deduction	1/1/2017	200	200	-	-	-	-			-	-	-	-
85	893	726	Base Year Percentage, R&D Tax Credits	1/1/2017	(1,800)	(1,800)	-	-	-	-			-	-	-	-
86	893	726	Fiduciary - Automatic Filing Extension [see other taxes]	1/1/2018	-	-	-	-	-	-	-	-	-	-	-	-
87																
88			Corporate Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail		750	(250)	60	120	-	-	-	-	-	-	-	-
89			SUBTOTAL: CORPORATE FRANCHISE TAXES		83,350	81,850	(97,040)	(90,380)	(47,300)	(64,100)	(24,700)	(44,700)	(69,400)	(41,800)	(40,400)	(82,200)
90																
91			<u>SALES & USE TAXES</u>													
92	299	460	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	(41,100)	(41,600)	-	-	(20,000)	(21,100)	(41,100)	(20,500)	(21,100)	(41,600)
93	2183	1884	Exemption by Refund, Electronic Component Dist. Ctr. (Digi- Key) *	7/1/2017	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(5,000)	(5,000)	(10,000)	(4,700)	(4,700)	(9,400)
94	924	1439	Exemption by Refund, City of Plymouth Construction Materials	CC: 1/1/2013	-	-	(2,500)	-	(2,360)	-	(1,750)	(750)	(2,500)			-
95	1215	1036	Exemption by Refund, City of Madelia, Construction Materials *	Various	(170)	-	(180)	-	(170)	-	(180)	-	(180)			-
96	532	387	Exemption by Refund, City of Melrose, Construction Materials *	Various	-	-	(160)	-	(150)	-	(105)	(55)	(160)			-
97	504	630	Exemption by Refund, Construction Materials, Retail Center Construction	*See notes	-	-	(70)	-	-	-	(70)	-	(70)			-
98	893	726	Exemption by Refund, Construction Materials for Siding Prod. Facility	*See notes	(4,200)	(1,400)	-	-	-	-			-			-
99	1336	1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	(5,500)	(5,900)	(5,200)	(5,900)	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)
100	1250	955	Exemption, Telecommunication Equipment	7/1/2017	-	-	(27,100)	(29,400)	-	-			-			-
101			Exemption, Telecommunication Equipment (Fiber and Conduit only)	7/1/2017							(3,200)	(3,700)	(6,900)	(3,700)	(3,800)	(7,500)
102		1075	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	(3,600)	(4,000)	(1,800)	(2,010)	(3,810)	(2,000)	(2,000)	(4,000)
103	1592	A8	Exemption, St. Paul Soccer Stadium	DFE	-	-	(3,500)	-	(3,300)	-	(900)	900	-	-	-	-
104	2328	900	Modify Exemption, Super Bowl Admission, Events/Parking *	*See notes	(920)	-	(970)	-	-	-	(970)	-	(970)	-	-	-
105	2340		Exemption, Modify Defn. of Admissions, Suite Licenses & Stadium Builder Licenses	7/1/2017	-	-	-	-	-	-	(3,280)	(3,380)	(6,660)	(3,300)	(3,400)	(6,700)
106	301	113	Exemption, MN State High School League (MSHSL)	7/1/2017	(1,660)	(1,740)	(1,760)	(1,740)	(1,660)	(1,740)	(870)	(890)	(1,760)	(860)	(880)	(1,740)
107		426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	(1,100)	(1,180)			-			-
108	215	100	Exemption, Non-Profit Fundraising Events, Up to 10 days	7/1/2017	-	-	(400)	(430)	-	-	(190)	(210)	(400)	(210)	(220)	(430)
109	214	410	Exemption, Precious Metal Bullion and Bullion Coins	7/1/2017	-	-	-	-	(850)	(950)			-			-
110			Exemption, Precious Metal Bullion	7/1/2017							(210)	(240)	(450)	(240)	(240)	(480)
111	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	(470)	(500)	(233)	(264)	(497)	(250)	(250)	(500)
112	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena & Rinks	7/1/2017	-	-	(62)	(60)	-	-	(30)	(32)	(62)	(30)	(30)	(60)
113	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	(730)	(750)	-	-			-			-
114	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	(260)	(260)	-	-			-			-
115	1902	1795	Modify Exemption, Non Profit Youth & Family Activity Facilities	7/1/2017	-	-	(180)	(180)	-	-	(85)	(95)	(180)	(90)	(90)	(180)
116	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	(1,105)	(1,100)	-	-			-			-
117	2252		Dedication, Fireworks Transfer Out to Other Funds	7/1/2017	-	-	(255)	(355)	-	-	(85)	(170)	(255)	(175)	(180)	(355)
118	2143	1164	Collection and Remittance Requirements for Marketplace Providers	various	-	-	-	-	10,000	20,000			-	4,000	4,600	8,600
119	893	726	Modify Exemption, Charities		(12,500)	(13,800)	-	-	-	-			-			-
120	893	726	Modifications to Reform Sales Tax Law:		-	-	-	-	-	-			-			-
121			(1) Modify Tax, Computer Installation Labor		4,200	6,500	-	-	-	-			-			-
122			(2) Modify Tax, Other Digital Products		990	1,350	-	-	-	-			-			-
123			(3) Modify Exemption, Burial Caskets		(740)	(860)	-	-	-	-			-			-
124			Interaction with Excise Tax on Vapor Products		(340)	(520)	-	-	-	-			-			-

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT - TAX POLICY , HF 4 /CHAPTER 66, VETOED MAY 15, 2017

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

TAX POLICY:

					GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT - Vetoeed 5/15/17								
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21		FY 2018-19	FY 2020-21		FY 2018-19	FY 2020-21		FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
125			Interaction: Exemption by Refund, City of Plymouth/Local Gov'ts (297A.71)		-	-		1,070	-		-	-		750	320	1,070			-
126			Interaction: Exemption by Refund, Soccer Stadium/Local Gov't Exemption (297A.71)		-	-		600	-		-	-				-			-
127			Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax (HF 906)		-	-		(50)	390		-	-		(70)	20	(50)	90	300	390
128			Interaction: Repeal Excise Tax Indexing, Tobacco Products (HF 906)		-	-		(70)	(270)		-	-		(10)	(60)	(70)	(100)	(150)	(250)
129			Interaction: Moist Snuff (HF2314)		-	-		155	170		-	-				-			-
130			Interaction: Premium Cigars (HF 123)		-	-		(340)	(340)		-	-		(130)	(150)	(280)	(140)	(140)	(280)
131			SUBTOTAL: SALES & USE TAXES		(15,340)	(10,470)		(94,467)	(91,825)		(18,860)	(4,270)		(40,958)	(39,826)	(80,784)	(35,105)	(35,280)	(70,385)
132																			
133			ESTATE TAXES																
134		354	Federal Conformity, Phased-In, Full Conformity in FY25	1/1/2018	-	-		-	-		(29,600)	(116,200)		-	-	-	-	-	-
135	19		Modify Exclusion, Increase to Federal Exclusion Amount (indexed)	* See Note	-	-		(161,700)	(195,000)		-	-		(70,600)	(91,100)	(161,700)	(94,400)	(100,600)	(195,000)
136	893	726	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(100)	(100)		-	-		(100)	(100)		-	-	-	-	-	-
137	893	726	Modify Recapture Tax, Eminent Domain	Retro 7/1/2011	-	-		(10)	-		-	-		(10)	-	(10)	-	-	-
138			SUBTOTAL: ESTATE TAXES		(100)	(100)		(161,710)	(195,000)		(29,700)	(116,300)		(70,610)	(91,100)	(161,710)	(94,400)	(100,600)	(195,000)
139																			
140			STATEWIDE PROPERTY TAXES																
141			Exempt first \$100,000 Commercial/Industrial (C/I) value	Payable 18	-	-		-	-		(85,280)	(110,040)				-			-
142		461	Levy Freeze (2018 level)	Payable 18	-	-		-	-		(10,190)	(84,590)				-			-
143			Exempt First \$150,000 + freeze	Payable 18										(41,090)	(84,890)	(125,980)	(105,210)	(128,780)	(233,990)
144	211, 484		Exempt first \$200,000, Commercial/Industrial (C/I) value	Payable 18	-	-		(164,870)	(212,740)		-	-				-			-
145	211, 484		Levy Freeze, Seasonal Recreational and C/I Property at 2017 Level	Payable 18	-	-		(43,130)	(127,100)		-	-			-	-	-	-	-
146			Interaction: State General Levy		-	-		3,830	9,420		-	-			-	-	-	-	-
147		647	Exemption: Tribal-Owned Duluth Clinic	Payable 17	-	-		-	-		(10)	-				-	-	-	-
148	166		Refund, Fiscal Disparities Excess Contributions		-	-		(1,080)	(1,400)		-	-			(700)	(700)	(700)	(700)	(1,400)
149			Refund, Mille Lacs Special Tax Abatements		-	-		(440)	-		-	-				-			-
150			Credit, Over-valued Property, One-Year Look Back		-	-		(80)	(100)		-	-				-			-
151			Modify Railroad Property Taxes		11,870	44,440		-	-		-	-				-			-
152			SUBTOTAL: STATEWIDE PROPERTY TAXES		11,870	44,440		(205,770)	(331,920)		(95,480)	(194,630)		(41,090)	(85,590)	(126,680)	(105,910)	(129,480)	(235,390)
153																			
154			ALCOHOLIC BEVERAGES TAXES																
155	1124		Credit, Excise Tax on Wine and Cider, Small Wineries	S: 7/1/2017, CC: 1/1/2018	-	-		-	-		(170)	(190)		(40)	(90)	(130)	(90)	(100)	(190)
156			SUBTOTAL: ALCOHOLIC BEVERAGES TAXES		-	-		-	-		(170)	(190)		(40)	(90)	(130)	(90)	(100)	(190)
157																			
158			CIGARETTE/TOBACCO TAXES																
159	906		Cigarette Tax Rate, Repeal Indexing	7/1/2017	-	-		(9,000)	(30,700)		-	-		(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)
160	906		Moist Snuff Tax Rate, Repeal Indexing	7/1/2017	-	-		(1,500)	(5,400)		-	-		(300)	(1,200)	(1,500)	(2,100)	(3,000)	(5,100)
161	123		Modify Tax Rate, Premium Cigars	7/1/2017	-	-		(3,300)	(3,600)		-	-		(1,600)	(1,700)	(3,300)	(1,800)	(1,800)	(3,600)
162	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-		1,700	2,000		-	-				-			-
163	893		Various Modifications to Tobacco Products Taxation		2,530	3,900		-	-		-	-		-	-	-	-	-	-
164			SUBTOTAL: CIGARETTE/TOBACCO TAXES		2,530	3,900		(12,100)	(37,700)		-	-		(3,700)	(10,100)	(13,800)	(16,600)	(22,800)	(39,400)
165																			
166			LAWFUL GAMBLING TAXES																
167	226		Subtraction, Lawful Purpose Contributions, Combined Net Receipts	7/1/2017	-	-		(4,000)	(4,300)		-	-				-			-

2017 OMNIBUS TAX BILL CONFERENCE COMMITTEE REPORT - TAX POLICY , HF 4 /CHAPTER 66, VETOED MAY 15, 2017

GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

					GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT - Vetoed 5/15/17					
	HF	SF	ITEM	EFFECTIVE	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
168			Interaction: Subtraction/Stadium Reserve (Net Problem Gambling Dedication) *		-	-	3,960	4,257	-	-			-			-
169			SUBTOTAL: LAWFUL GAMBLING TAXES		-	-	(40)	(43)	-	-	-	-	-	-	-	-
170																
171			OTHER TAX & NON TAX REVENUES													
172	671		Various Tax Reductions, Border City Enterprise Zones (one-time)	7/1/2017	-	-	(3,000)	-	-	-	(3,000)		(3,000)	-		-
173	893		Modify Insurance Taxes	1/1/2018	600	800	-	-	-	-			-			-
174	893		Modify Tax Rate, Solid Waste Taxes	DFE	270	300	-	-	-	-			-			-
175	893		Modification to Taxpayer Filing Dates, Fiduciary Tax	7/1/2017	(288)	(288)	-	-	-	-			-			-
176	893		Modify License Fee Rates, Cig/Tobacco Distributors/Subjobbers		161	161	-	-	-	-			-			-
177	893		New Penalty, Cig/Tobacco Distributors/Subjobbers		24	24	-	-	-	-			-			-
178			SUBTOTAL: OTHER TAX & NON TAX REVENUE		767	997	(3,000)	-	-	-	(3,000)	-	(3,000)	-	-	-
179			TOTAL: REVENUE CHANGES		(78,673)	(47,323)	(1,190,047)	(1,527,228)	(822,740)	(998,220)	(451,088)	(591,726)	(1,042,814)	(618,685)	(648,080)	(1,266,765)

* Governor Fiscal Notes

(1) Sales Tax - the exemption by refund for construction materials for a siding production facility is effective for sales and purchases made after 6/30/2017 and before 7/1/2020.

* House Fiscal Notes

- (1) Income Tax. HF 1249: The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) Income Tax, HF 1354: The section 179 expensing carryforward applies to income and corporate taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (3) Income Tax, HF 882: The full fiscal impact of this provision is not fully realized in the forecasted budget window but the official revenue analysis states that the impact could be significant.
- (4) Sales Tax, HF 1215: Exemption for construction materials, City of Madelia, is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (5) Sales Tax, HF 532: Exemption for construction materials, City of Melrose, is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchase between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.
- (6) Sales Tax, HF 2328: Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (7) Sales Tax, HF 2143: The official revenue analysis for this bill is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between \$10 to \$20 million.
- (8) Sales Tax, HF 504: Exemption for construction materials is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017
- (9) Estate Tax, HF 19 and HF 893: The Exclusion modification is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.
- (10) Lawful Gambling Tax, HF 226: The revenue reduction for this proposal will reduce the stadium reserve by \$8.217 million and reduce the appropriation for problem gambling (DHS) by \$83,000 over the forecast window.

* Senate Fiscal Notes

- (1) The housing tax credit applies to income, corporate and insurance taxes but the total revenue impact is only reflected within the income tax section of the spreadsheet.
- (2) The estate tax proposal reduces revenue beyond the planning period by an increasing amount until full conformity is reached for FY2025. The estimated annual revenue reduction is \$114.9 million.

* Conference Notes

- (1) Income Tax, subtraction for discharged student debt: The full fiscal impact of the provision occurs outside the forecast budget window and the official revenue analysis states that eventual costs could be significant.
- (2) Sales Tax, exemption for construction materials, City of Madelia: This provision is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (3) Sales Tax, exemption for construction materials, City of Melrose. This provision is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchases between 9/30/16 to 3/31/2017 are refunded. Purchases after 3/31/17 are to be exempt at time of purchase.
- (4) Sales Tax, exemption for Super Bowl: This provision is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (5) Sales Tax, the marketplace provider provision: The official revenue analysis for the proposal is scored as unknown but details in the analysis suggest that it could be scored as a revenue gain between \$10 to \$20 million.
- (6) Sales Tax, exemption for construction materials for a retail center construction. This provision is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017.
- (7) Corporate Tax, RD Tax Credit/Alternative Simplified Credit Option (ASC): The effective date for the RD tier rate changes is 1/1/2017 and the effective date for ASC is 1/1/2018
- (7) Estate Tax, estate tax exclusion: This provision is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11 and before 1/1/2017.

Other Notes:

DFE denotes "day following enactment"

CC denotes "Conference Committee"

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

Prepared by: Jay Willms, Senate Fiscal, Cynthia Templin, House Fiscal,
Katherine Schill, House Fiscal

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - PROPERTY TAX, AIDS & CREDITS, HF 4 /CHAPTER 66, VETOED MAY 15, 2017

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

							GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT - Vetoed 5/15/17					
	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
42	1655	Swedinski			Interaction: Agr property def include aquaculture products	Assessment 18	-	-	Unknown	Unknown	-	-	-	-	-	Negligible	Negligible	Negligible
43	632	Pierson	774	Nelson	Interaction: Apprenticeship training facilities exemptn chg	8/1/2017	-	-	-	Negligible	-	Negligible	-		-	Negligible	Negligible	Negligible
45	555	Dettmer			Interaction: Congress'ly chart'd veterans orgn class rt @ 1%	Payable 18	-	-	20	40	-	-	-	20	20	20	20	40
46				Wiger	Interaction: Excludn, Disabld Vets, Surv spouses (70% disab)	Payable 18	-	-	-	-	-	(140)	-					-
47				Lang	Interaction: Excludn, Disabld Vets, Surv Spouses (100% disab)	Payable 18	-	-	-	-	(300)	(540)	-					-
48	119	Dettmer			Interaction: Excludn, Disabld Vets, Surv Spouses (100% disab)	Payable 18	-	-	(10)	(20)	-	-	-	(10)	(10)	(10)	(10)	(20)
49					Interaction: Exclusion, Disabled Vets, Surv spouses benefit	Payable 18	-	-	-	-	(40)	(170)	-					-
51					Interaction: Minneapolis Library Debt Serv Aid repeal	Payable 18	-	-	-	200	-	-	-			100	100	200
53			1240	Eichorn	Interaction: Payment in Lieu of Taxes (PILT) Modification	Payable 18	-	-	-	-	(90)	(180)	-	(90)	(90)	(90)	(90)	(180)
54			A10	Bakk	Interaction: Modify, Payment In Lieu of Taxes (PILT-Vermillion)	Pay 2017					(Negligible)	(Negligible)		(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
56	1679	Koznick			Interaction: Metro-area transit/paratransit cap expend bonds	FY 2018	-	-	160	1,710	-	-		160	160	770	940	1,710
57	112	Runbeck			Interaction: Reverse referendum appvl of debt issuance		-	-	unknown	Unknown	-	-	-	Unknown	unknown	Unknown	Unknown	Unknown
58	654	Drazkowski			Interaction: Reverse referendum allowed if property taxes rasied		-	-	unknown	Unknown	-	-	-					-
59	1146	Vogel			Interaction: Biennial notice+ referendum if muny raise fees		-	-	unknown	Unknown	-	-	-					-
60					SUBTOTAL: PROPERTY TAX AND OTHER REFUNDS		5,080	9,000	50,730	(89,880)	(3,540)	(4,510)	-	(980)	(980)	(10)	1,390	1,380
					AIDS:		-	-	-	-			-	-	-	-	-	-
63	773	Murphy M			House Chg: LGA formula fix 2017 & 2018		-	-	167	-	-	-	-	-	-	-	-	-
64	1512	Davids	813	Rosen	House Chg: LGA rev need measure/sparcity adjstmnt/transitn rev need formula		-	-	-	-	-	-	-	-	-	-	-	-
65	725	Murphy M			House Chg: LGA New City base year formulas aid (Rice Lake)		-	-	-	-	-	-	-	-	-	-	-	-
66			582	Bakk	Modify, LGA Newly Incorporated City Base Year Formula Aid (Rice Lake)	Payable 17	-	-	-	-	468	-	-	-	-	-	-	-
67					CONFERENCE: LGA New city base year formula @ \$95 per capita	Payable 18							0			0	0	
68		Gov			Local Government Aid (LGA) increase		20,000	40,000	-	-	-	-			-			-
69			476	Weber	Local Government Aid (LGA) increase	Payable 18	-	-	-	-	12,000	-		6,000	6,000			-
70			A61	Klein/Nelson	Modify, Local Government Aid (LGA) Reduction to City of Mpls	Payable 18	-	-	-	-	(28,830)	(57,660)			-			-
71	663	Hamilton	492	Weber	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	-	-	102	-	102	-	102	-	102	-	-	-
72	718	Fabian	600	Johnson	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	-	-	37	-	37	-	37	-	37	-	-	-
73	532	Anderson P	387	Westrom	Modify: City of Melrose Fire Recovery grant	Payable 18	-	-	1,392	-	1,393	-	1,392	-	1,392	-	-	-
75		Gov			County Program Aid (CPA) increase		10,000	20,000	-	-	-	-			-			-
76			479	Miller	Modify, County Program Aid (CPA)	Payable 18	-	-	-	-	6,000	-	-	6,000	6,000			-
77	4	Davids	503	Eichorn	Indian Child Welfare Act (ICWA)Aid to Counties	Payable 18	10,000	20,000	10,000	20,000	2,000	4,000		2,000	2,000	2,000	2,000	4,000
78		Gov			Riparian Protection Aid to Counties		20,000	20,000	-	-	-	-			-			-
80		Gov			PERA Police & Fire Aid. invstmt ROR to 7.5%		9,000	18,000			-	-						
81	1268	Ericlson			House Chg: Aitkin, Crow Wing, Mille Lacs Counties special local property tax abatement	DFE	-	-	1,090	-	-	-			-			-
82	754	Drazkowski			House Chg: County, City, Town aid adjmt for contributns to worlds fair & driver diversion		-	-	Unknown	Unknown	-	-			-			-
83					CONFERENCE: Aid adjustment for contributns to driver diversion	Payable 18							Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
85	1247	Lueck			House Chq: Supplmtl PILT payment/acre FY 2018 & 19 only		-	-	6,900	-	-	-			-	-	-	-

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - PROPERTY TAX, AIDS & CREDITS, HF 4 /CHAPTER 66, VETOED MAY 15, 2017

GENERAL FUND

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						GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT - Vetoed 5/15/17								
	HF	AUTH.	SF	AUTH.	ITEM	EFFECTIVE	FY 18-19	FY 20-21		FY 2018-19	FY 2020-21		FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
86	586	Drazkowski			House Chg: PILT pymt reducd due to ENR/OH trust fund pymt		-	-		-	(201)		-	-			-			-
87			A19	Bakk	Modify, Payment In Lieu of Taxes (PILT-Blandin Easement)	CY 2017	-	-		-	-		6,680	1,840			-			-
88			1240	Eichorn	Modify, Payment In Lieu of Taxes (PILT) per acre 50 cent incrs	CY 2017	-	-		-	-		3,450	6,900		3,450	3,450	3,450	3,450	6,900
89			A10	Bakk	Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-		-	-		300	300	150	150	300	150	150	300
91	786	Davids			Maximum Effort Loan Aid (5 yrs)	FY 2018-2022	-	-		6,250	6,580		-	-	2,960	3,290	6,250	3,290	3,290	6,580
92			A27	Klein	Modify, School Referendum Equalization Aid	Payable 18	-	-		-	-		30,610	63,504			-			-
93			2095	Nelson	Modify, School Debt Service Equalization Aid , FY 19 & FY 20 only	Payable 18	-	-		-	-		14,180	1,580		14,770	14,770	17,330	1,740	19,070
95		Div Rpt			House Cha: Repeal Mpls Librarv Debt Service Aid	Payable 18	-	-		(4,120)	(8,240)		-	-	-	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
96		Div Rpt			House Chg: Repeal Lewis & Clark Jt Pwrs Bd	DFE	-	-		(3,700)	(4,800)		-	-	(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)
97					SUBTOTAL: AIDS		69,000	118,000		18,118	13,339		48,390	20,464	3,341	29,140	32,481	19,700	4,110	23,810
					CREDITS:															
100		Gov			Agricultural Homestead MVC- fractional hmstds		-	(290)		-	-		-	-	-	-	-	-	-	-
101		Gov			Senior Deferral, occupancy reqmt 5 yr, Nov 1 application		170	500		-	-		-	-	-	-	-	-	-	-
103		Gov			School Building Bond Agricultural Credit (40%)	Payable 18	34,800	99,600		-	-		-	-	-	-	-	-	-	-
104	603	Drazkowski			House Chq: School Building Bond Agricualtural Credit (50%)		-	-		44,400	125,400		-	-	-		-			-
105			802	Draheim	Senate: School Bldg Bond Agricultural Credit (40%, 90/10 split)	Payable 18	-	-		-	-		34,900	98,900	-		-	-	-	-
106					CONFERENCE: School Building Bond Agr Credit @ 40% + pymt chg	Payable 18										34,800	34,800	45,200	52,500	97,700
107					SUBTOTAL: CREDITS		34,970	99,810		44,400	125,400		34,900	98,900	-	34,800	34,800	45,200	52,500	97,700
					APPROPRIATIONS & TRANSFERS:															
109		Gov			Admin Working Family Credit chg		704	856		-	-		-	-	-	-	-	-	-	-
110		Gov			Admin Child & Dependent Care Credit chg		1,172	1,346		-	-		-	-	-	-	-	-	-	-
111		Gov			Admin Expand Sales Tax for Charities		44	44		-	-		-	-	-	-	-	-	-	-
113		Gov			Admin Modernize Railroad Property Tax		466	350		-	-		-	-	-	-	-	-	-	-
114		Gov			Admin Tobacco Products Tax chg		769	745		-	-		-	-	-	-	-	-	-	-
115		Gov			SFIA modifications - DNR admin		468	462		-	-		-	-	-	-	-	-	-	-
116		Gov			Admin Buffer Compensation Payments		445	572		-	-		-	-	-	-	-	-	-	-
118	1694	Anderson S			Private Letter Ruling -eliminate penalties <\$150 (GF&UBIT)	DFE	-	-		10,660	42,650		-	-	-	10,371	10,371	20,742	20,742	41,484
119					House Chg: Repeal Grtr MN Internship (admin)	DFE	-	-		(20)	(40)		-	-	-	(20)	(20)	(20)	(20)	(40)
120	654	Drazkowski			House Chg: Reverse referendum allow'd if property tx raised (FN)	DFE	-	-		-	(75)		-	-			-			-
121					House Chg: Lawful Gambling Tax chg, 1% to problem gambling		-	-		(40)	(43)		-	-			-			-
123					Income Tax Benchmark Reciprocity study	FY 2018									300	-	300	-	-	
124			816	Koran	Senate: Taxpayer Assistance Grants	FY 2018 & FY2019	-	-		-	-		400	-			-			-
125					DOR Administration of Tax Act	FY 2018									5,000	5,000	10,000	5,000	5,000	10,000
126					SUBTOTAL: APPROPRIATIONS		4,068	4,375		10,600	42,492		400	-	5,300	15,351	20,651	25,722	25,722	51,444
128					TOTAL: REFUNDS, AIDS, CREDITS, & APPROPRIATIONS		113,118	231,185		123,848	91,351		80,150	114,854	8,641	78,311	86,952	90,612	83,722	174,334

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, NON GENERAL FUND ITEMS

NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

					GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT - Vetoed 5/15/17						
LINE	HF	SF	ITEM	EFFECTIVE DATE	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			LEGACY FUNDS																	
			Outdoor Heritage Fund, 33%																	
			Clean Water Fund, 33%																	
			Parks & Trails Fund, 14.25%																	
			Arts & Cultural Heritage, 19.75%																	
1	299	460	Exemption by Refund, Const. Materials, Local Gov't/Contractors	7/1/2017	-	-	-	-	-	(2,400)	-	-	-	-	-	-	-	(1,200)	(1,200)	(2,400)
2			Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key) *	7/1/2017														(300)	(300)	(600)
3		1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	-	-	-	-	-	(300)	(340)	-	-	-	-			-
4	1336		Modify Exemption, Special Fuels	7/1/2017	-	-	-	-	-	(340)	-	-	-	-	-	-	-	(170)	(170)	(340)
5	1250		Exemption, Telecommunication Equipment	7/1/2017	-	-	-	-	-	(1,700)	-	-	-	-	-	-	-			-
6			Exemption, Telecommunication Equipment (Fiber and Conduit only)															(200)	(300)	(500)
7		478	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	-	-	(210)	(230)	-	-	-	-	(110)	(120)	(230)
8	1592	1255	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	-	-	-	(200)	-	-	-	-	-	(100)	100	-
9	2328		Modify Exemption, Super Bowl, Events/Parking	Various	-	(50)	-	-	-	-	-	-	-	-	-	-	-			-
10	2340		Exemption, Modify Defn. of Admissions, Suite Licenses & Stadium Builder	Various														(190)	(200)	(390)
11	924	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	-	-	-	-	-	-	-	(140)	-	-	-	-	-	-	-	-
12	301	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	-	(100)	(100)	-	-	(100)	-	(100)	(100)	-	-	-	-	(50)	(50)	(100)
13	605	426	Exemption, Non-Profit Fundraising Events	7/1/2017	-	-	-	-	-	-	-	(60)	(60)	-	-	-	-			-
14	215		Exemption, Non-Profit Fundraising Events, Up to 10 Days	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	-	-	-	(10)	(10)	(20)
15			Exemption, Precious Metal Bullion & Bullion Coin	7/1/2017								(50)	(60)							
16	214	410	Exemption, Precious Metal Bullion	7/1/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	(10)	(10)	(20)
17	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	-	-	(27)	(29)	-	-	-	-	(14)	(15)	(29)
18	1215	1036	Exemption by Refund, City of Madelia Construction	Various	-	(10)	-	-	-	-	-	(10)	-	-	-	-	-	-	-	-
19	532	387	Exemption by Refund, City of Melrose Construction	Various	-	-	-	-	-	-	-	(10)	-	-	-	-	-	-	-	-
20	504	630	Exemption by Refund, Constr. Materials, Retail Ctr	Various	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena	7/1/2017	-	-	-	-	-	(4)	-	-	-	-	-	-	-	(2)	(2)	(4)
22	306	181	Modify Exemption, Instructional Materials	7/1/2017	-	-	-	-	-	(40)	-	-	-	-	-	-	-			-
23	1360	1090	Modify Exemption, Certain Herbicides	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	-	-	-			-
24	1902	1795	Modify Exemption, Non Profit Youth and Family Activity Facility	7/1/2017	-	-	-	-	-	(10)	-	-	-	-	-	-	-	(5)	(5)	(10)
25	605	426	Modify Exemption, City Celebrations	7/1/2017	-	-	-	-	-	(60)	-	-	-	-	-	-	-			-
26	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	-	-	590	1,180	-	-	-	-	-	-	-
27	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various														200	300	500
28	906	1051	Tobacco Products, Repeal Indexing	7/1/2017				-	-	(20)		-	-	-	-	-	-	(10)	(10)	(20)
29	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017				-	-	10		-	-	-	-	-	-			-
30	123	849	Modify Tax Rate, Premium Cigars	7/1/2017				-	-	(20)		-	-	-	-	-	-	(10)	(10)	(20)
31	893		Exemption by Refund, Constr. Materials for Siding Prod. Facility	Various	-	(240)	(80)	-	-	-	-	-	-	-	-	-	-			-
32	893		Modify Exemption, Charities		-	(800)	(800)	-	-	-	-	-	-	-	-	-	-			-
33	893		Modifications to Reform Sales Tax Law		-	-	-	-	-	-	-	-	-	-	-	-	-			-
34			(1) Modify Tax, Computer Installation Labor		-	300	400	-	-	-	-	-	-	-	-	-	-			-
35			(2) Modify Tax, Other Digital Products		-	60	80	-	-	-	-	-	-	-	-	-	-			-
36			(3) Modify Exemption, Burial Caskets		-	(40)	(50)	-	-	-	-	-	-	-	-	-	-			-
37			Interaction: Excise Tax on Vapor Products		-	(15)	(30)	-	-	-	-	-	-	-	-	-	-			-
38			SUBTOTAL: LEGACY FUNDS		-	(895)	(580)	-	-	(4,724)	-	(517)	361	-	-	-	-	(2,181)	(2,002)	(4,183)
39																				
40			HIGHWAY USER TAX DISTRIBUTION FUND:																	
41	241	70	Tax Rate Reduction, Compressed Natural Gas	7/1/2017	-	(310)	(380)	-	(310)	(380)	-	(310)	(380)	-	(140)	(170)	(310)	(180)	(200)	(380)
42	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	(30)	(30)	-	(15)	(15)	(30)	(15)	(15)	(30)
43			SUBTOTAL: HUTD FUND		-	(310)	(380)	-	(310)	(380)	-	(340)	(410)	-	(155)	(185)	(340)	(195)	(215)	(410)
44																				
45			STATE AIRPORTS FUND:																	
46	1352	1280	Expansion of Refund to Aerial Applicators	7/1/2017	-	-	-	-	-	-	-	(420)	(440)	-	(200)	(220)	(420)	(220)	(220)	(440)
47	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	-	-	-	10	10	-	5	5	10	5	5	10
48			SUBTOTAL: STATE AIRPORTS FUND		-	-	-	-	-	-	-	(410)	(430)	-	(195)	(215)	(410)	(215)	(215)	(430)

2017 OMNIBUS TAX BILL CONFERENCE AGREEMENT - HF 4, NON GENERAL FUND ITEMS

NON-GENERAL FUND CHANGES

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

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				GOVERNOR			HOUSE			SENATE			CONFERENCE AGREEMENT - Vetoed 5/15/17							
LINE	HF	SF	ITEM	EFFECTIVE DATE	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
49			<u>SPECIAL REVENUE FUND:</u>																	
50			Fire Safety Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
51	2252		Volunteer Fire Assistance Grant Account	7/1/2017	-	-	-	-	128	177	-	-	-	-	43	85	128	87	90	177
52	2252		Private Letter Ruling Fee											-	225	225	450	225	225	450
53	1694		Convert 2.0% Net Proceeds Tax to 2.75% Gross Proceeds Tax, Mining		-	-	22,600	-	-	-	-	-	-	-			-			-
54	893		Distribution of 2.75% Gross Receipts Tax on Mining		-	-	(6,100)	-	-	-	-	-	-	-			-			-
55	893		SUBTOTAL: SPECIAL REVENUE FUND		-	-	16,500	-	255	354	-	-	-	-	310	395	705	399	405	804
56			<u>ENVIRONMENTAL FUND:</u>																	
57			Modifv Tax Rate, Solid Waste Taxes	7/1/2017	-	620	690	-	-	-	-	-	-	-			-			-
58	893		SUBTOTAL: ENVIRONMENTAL FUND		-	620	690	-	-	-	-	-	-	-			-			-
59			<u>TACONITE MUNICIPAL AID ACCOUNT:</u>																	
60			Taconite Municipal Aid guarantee modified		-	-	-	-	(1,164)	(1,332)	-	-	-	-	-	(1,164)	(1,164)	(808)	(524)	(1,332)
61	1325		Funds from DJ Johnson & Tac Environmental Protection Fund		-	-	-	-	1,164	1,332	-	-	-	-	-	1,164	1,164	808	524	1,332
62	1325		SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63			<u>TACONITE ECONOMIC DEVELOPMENT FUND:</u>																	
64			Distribution Increase (25.1 cnts/tx ton), Taconite Production Taxes	DFE	-	-	-	-	-	-	8,400	-	-	8,400			-			-
65			SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND		-	-	-	-	-	-	8,400	-	-	8,400	-	-	-	-	-	-
66			<u>TACONITE ENVIRONMENTAL PROTECTION FUND:</u>																	
67			Distribution Decrease (2/3), Taconite Production Taxes	DFE	-	-	-	-	-	-	(5,688)	-	-	(5,600)			-			-
68			Payment forgiveness-City of Cook		-	-	-	-	-	-	(88)	-	-	-	-	(592)	(592)	(430)	(306)	(736)
69	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(592)	(736)	-	-	-	-	-	(592)	(592)	(430)	(306)	(736)
70			SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND		-	-	-	-	(592)	(736)	(5,688)	-	-	(5,688)	-	(592)	(592)	(430)	(306)	(736)
71			<u>DOUGLAS J. JOHNSON ECONOMIC FUND:</u>																	
72			Distribution Decrease (1/3), Taconite Production Taxes	DFE	-	-	-	-	-	-	(2,800)	-	-	(2,800)			-			-
73			Guaranteed taconite municipal aid account + inflation		-	-	-	-	(572)	(596)	-	-	-	-	-	(572)	(572)	(378)	(218)	(596)
74	1325		SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND		-	-	-	-	(572)	(596)	(2,800)	-	-	(2,800)	-	(572)	(572)	(378)	(218)	(596)
75			<u>IRON RANGE RESOURCES AND REHABILITATION BOARD</u>																	
76			Appropriation Cancellation to MN Minerals 21 st Century Fund (Segetis)	DFE	-	-	-	-	-	-	(7,100)	-	-	(7,100)			-			-
77			SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD		-	-	-	-	-	-	(7,100)	-	-	(7,100)	-	-	-	-	-	-
78			<u>MINNESOTA MINERALS 21st CENTURY FUND</u>																	
79			Revenue from Appropriation Cancellation	DFE	-	-	-	-	-	-	7,100	-	-	7,100			-			-
80			SUBTOTAL: MINNESOTA MINERALS 21st CENTURY FUND		-	-	-	-	-	-	7,100	-	-	7,100	-	-	-	-	-	-
81			<u>HEALTHCARE ACCESS FUND:</u>																	
82			Supplemental Medical Assistance Payments	7/1/2016	-	-	-	-	-	-	-	(5,100)	(1,100)	-			-			-
83	1694		Private Letter Ruling, MN Care Penalty Elimination	1/1/2019	-	-	-	-	(59)	(236)	-	-	-	-	-	(59)	(59)	(118)	(118)	(236)
84	893		Extend 2% Tax on Gross Receipts of Health Care Providers	1/1/2020	-	-	987,000	-	-	-	-	-	-	-			-			-
85			SUBTOTAL: HEALTHCARE ACCESS FUND		-	-	987,000	-	(59)	(236)	-	(5,100)	(1,100)	-	-	(59)	(59)	(118)	(118)	(236)
86			<u>PILT TRUST FUND</u>																	
87			Deposits into county joint trust fund		-	-	-	-	(2,900)	(5,800)	-	-	-	-	-		-			-
88	586		Annual payment distributions to counties		-	-	-	-	96	478	-	-	-	-	-		-			-
89	586		SUBTOTAL: PILT TRUST FUND		-	-	-	-	(2,804)	(5,322)	-	-	-	-	-	-	-	-	-	-
90			<u>OUTDOOR HERITAGE FUND TRUST FUND</u>																	
91			Distribution to counties		-	-	-	-	2,200	4,400	-	-	-	-	-		-			-
92	586		<u>ENVIRONMENT AND NATURAL RESOURCES FUND TRUST FUND</u>																	
93			Distribution to counties		-	-	-	-	700	1,400	-	-	-	-	-		-			-
94	586		TOTAL: NON-GENERAL FUND CHANGES			(585)	1,003,230		(1,182)	(5,840)	(88)	(6,367)	(1,579)	(88)	(40)	(1,228)	(1,268)	(3,118)	(2,669)	(5,787)

APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

TAX POLICY:

		GOVERNOR		HOUSE		SENATE		CONFERENCE AGREEMENT - Vetoed 5/15/17					
LINE	ITEM	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	INDIVIDUAL INCOME TAX INTERACTIONS												
1	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
2	Indian Child Welfare (ICWA) Aid to Counties	130	260	130	260	30	60		30	30	30	30	60
3	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	70	140		70	70	70	70	140
4	School Referendum Equalization Aid	-	-	-	-	1,320	2,450			-			-
5	School Debt Service Equalization Aid	-	-	-	-	590	-		620	620	650		650
6	School Building Bond Agricultural Credit, 40%	1,080	2,480	-	-	1,360	3,010						
7	School Building Bond Agricultural Credit, 50%	-	-	1,730	3,880	-	-			-			-
8	CONFERENCE: School Building Bond Agricultural Credit @ 40% with payment change							-	1,350	1,350	1,440	1,530	2,970
9	Cities/Counties Historical Society Use of Levy Proceeds	-	-	-	-	(10)	(20)			-			-
10	Statewide Property Tax Modifications	-	-	-	-	1,650	5,070		2,240	2,240	2,800	3,450	6,250
11	Maximum Effort Loan	-	-	60	120	-	-		60	60	60	60	120
12	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	(120)	(1,280)	-	-		(120)	(120)	(580)	(700)	(1,280)
13	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	50	-	-	-			-			-
14	Electric Generation Facility Exemption (Owatonna)	-	-	-	(20)	-	-			-	(10)	(10)	(20)
15	Repeal Minneapolis Library Aid	-	-	-	(140)	-	-			-	(70)	(70)	(140)
16	School Debt Service Equalization	550	(220)	-	-	-	-			-			-
17	Railroad Provisions	-	(130)	-	-	-	-			-			-
18	Ag Land Credit Modifications	-	(10)	-	-	-	-			-			-
19	LGA Increase	260	520	-	-	-	-			-			-
20	CPA Increase	130	260	-	-	-	-			-			-
21	Biennial notice+ referendum if muny raise fees			unknown	unknown								
22	SUBTOTAL: INDIVIDUAL INCOME TAXES INTERACTIONS	2,150	3,160	1,850	2,820	5,010	10,710	-	4,250	4,250	4,390	4,360	8,750
23		-	-	-	-					-			-
24	CORPORATE FRANCHISE TAX INTERACTIONS												
25	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
26	Indian Child Welfare (ICWA) Aid to Counties	60	120	60	120	-	-			-			-
27	Payment in Lieu of Taxes (PILT) Modification	-	-	-	-	-	-			-			-
28	Debt Service Equalization Aid	-	-	-	-	-	-			-			-
29	School Building Bond Agricultural Credit, 40%	270	560	-	-	-	-			-			-
30	School Building Bond Agricultural Credit, 50%	-	-	-	-	-	-			-			-
31	Statewide Property Tax Modifications	-	-	-	-	-	-			-			-
32	Maximum Effort Loan	-	-	-	-	-	-			-			-
33	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	-	-	-	-			-			-
34	Special Property Tax Abatement Authorized - Aitkin, Crow Wing & Mille Lacs Co.	-	-	-	-	-	-			-			-
35	Electric Generation Facility Exemption (Owatonna)	-	-	-	-	-	-			-			-
36	Repeal Minneapolis Library Aid	-	-	-	-	-	-			-			-
37	School Debt Service Equalization	240	(100)	-	-	-	-			-			-
38	Railroad Provisions	-	(1,190)	-	-	-	-			-			-
39	Ag Land Credit Modifications	-	-	-	-	-	-			-			-
40	LGA Increase	120	240	-	-	-	-			-			-
41	CPA Increase	60	120	-	-	-	-			-			-
42	Biennial notice+ referendum if muny raise fees			unknown	unknown								
43	SUBTOTAL: CORPORATE FRANCHISE TAXES INTERACTIONS	750	(250)	60	120	-	-	-	-	-	-	-	-
44													
45	STATE GENERAL LEVY INTERACTIONS												
46	Overvalued Property - Tax Refund	-	-	(negligible)	(negligible)	-	-	-					
47	SUBTOTAL: STATE GENERAL LEVY INTERACTIONS			(negligible)	(negligible)								

APPENDIX B: NON-FISCAL ITEMS - CONFERENCE AGREEMENT - Vetoed 5/15/17

MISC.								
	Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE
1	Property Tax			1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE	5/1/17 - SEN
3	Property Tax			764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18	4/25/17 - SEN
4	Property Tax	1537	Swedzinski	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18	4/24/17 - HS
5	Property Tax	1055	Heintzeman			Property tax due dates and penalties modified	Payable 18	due dates 4/25
7	Property Tax	1059	Howe			Disabled veterans homestead exclusion annual application req eliminated	Payable 18	5/1/17 - HS
8	Property Tax	1379	Anderson P			Tax forfeited lands provisions for counties - technical conforming chgs	various	5/1/17 - HS, modif
9	Property Tax	1556	Anderson P			Land transfer or division restriction - county review of split properties	DFE	4/25/17 - HS
11	Property Tax	163	Drazkowski			Rural vacant land tax due date modified	Pay 18/ 2b Pay 19	5/1/17 - HS
12	Property Tax	1968	Ecklund			Prev distributed taconite tax proceeds reinst'd (IRRRB Hwy 1 Corridor)	retro 5.22.16	4/24/17 -SEN
14	Property Tax	465	Drazkowski			RR project expenditures/other powers restricted (ZIP Rail), insurance req'd	DFE	5/1/17 - HS
15	Property Tax	1512	Davids	813	Rosen	LGA fix changes e.g. need measure/sparcity adjustmt/ transition formula	Payable 18	5/1/17 - HS modif
16	Property Tax					Renter's Credit study - % rent constituting property taxes selected areas	DFE	5/1/17 - HS
17	Public Finance	1263	Davids			Authority to issue capital notes, certificates indebtedness, GO bonds, other chgs	DFE	4/24/17 - HS
18	Mortgage Tax	1741	Loonan	1526	Mathews	Counties multiple county mortgage tax pymts forwarding to DOR (60 days)	7/1/2017	4/24/17 - HS
19	Wind Energy	527	Hamilton	411	Weber	Wind Energy Production tax modification (size classification of WEC)	DFE	5/1/17 - HS
	Income Tax	2305	Garofalo			Requires the inclusion of the distribution of federal taxes paid for Tax Incidence	2019 Study	5/1/17 - HS
22						Study		
25	Other Tax Rev					Taylors Falls Border City Zone authorization and \$50K earmark	7/1/2017	5/1/17 - HS
26	Other					State-assessed personal property - Pipeline review (State Govt bill)	DFE	5/1/17 - HS

APPENDIX B: NON-FISCAL ITEMS, Continued - CONFERENCE AGREEMENT - Vetoed 5/15/17

TIF									
	Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE	
31	TIF	556	Davids	477	Rest	General Law Modification	DFE	4/24/17 - HS	
32	TIF	999	Whelan	452	Abeler	Anoka 5-year Rule Extension	Local Approval	4/24/17 - SEN	
33	TIF	1637	Pinto	1342	Cohen	St. Paul TIF ; Ford Redevelopment extension to 12.31.20, one district only	7/1/2017	4/24/17 - HS	
34	TIF			2566	Eken	Moorhead TIF 5-year Extension	Local Approval	4/24/17 - HS	
36	TIF	781	Rosenthal	1001	Franzen	Edina TIF; time extension to file approval of 2014 special law	Local Approval	4/24/17 - SEN	
37	TIF	1064	Petersom	757	Hall	Burnsville TIF Modification	Local Approval	4/25/17 -SEN	
38	TIF	973	Youakim	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval	4/24/17 - SEN	
39	TIF	732	Smith	446	Limmer	Maple Grove TIF district special rule modified	Local Approval	4/24/17 - HS	
40	TIF	391	Uglen	307	Newton	Coon Rapids TIF Duration Extension	Local Approval	4/24/17 - HS	
41	TIF	619	Jurgens	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval	4/24/17 - SEN	
42	TIF	1988	Olson	1397	Simonson	Duluth Seaway Port Authority special TIF Modification	Local Approval	4/24/17 - SEN	
43	TIF	709	Slocum	553	Torres-Ray	Richfield Duration Extension (Cedar Ave)	Local Approval	4/24/17 - SEN	
44	TIF	1562	Wagenius	1413	Torres-Ray	Richfield 5-year Rule Extension (Lyndale Gardens)	Local Approval	4/25/17 -SEN	
46	TIF	2231	Franke			Newport TIF (Washington County)	Local Approval	4/25/17 -SEN	
48	TIF	1178	Anderson P			Workforce housing projects for econ dev TIF (link w/HFA Hsg Challenge)	Local Approval	5/1/17 - HS	
49	TIF	530	Hertaus			Wayzata TIF District 3 5-year rule extended	Local Approval	4/26/17 - HS	

APPENDIX B: NON-FISCAL ITEMS, Continued - CONFERENCE AGREEMENT - Vetoed 5/15/17

	SALES							
	Type	HF	Author	SF	Author	Item	Effective Date	CONFERENCE
53	Local Option	1504	Nash			Local governments prohibited to impose tax/fee on paper/plastic bags	Local Compliance	4/25/17 - HS
54	Local Option	153	Murphy, M	225	Bakk	Hermantown local sales and use tax revenue uses modified (Wellness Cntr)	Local Compliance	4/24/17 - HS
55	Local Option	154	Murphy, M	228	Bakk	Proctor LOST: add'l 0.5% sales/use authorized, local appv'l (zip code issue)	Local Compliance	4/24/17 - HS
56	Local Option	659	Torkelson	548	Dahms	New Ulm Local excise+ sales and use tax extension, revenue use modified	Local Compliance	4/24/17 - SEN
57	Local Option	1469	Torkelson	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance	4/24/17 - SEN
58	Local Option	172	Lien	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance	4/24/17 - HS
60	Local Option	783	Johnson, C	680	Frentz	Mankato local sales and use taxes extension authorization	Local Compliance	4/24/17 - HS
61	Local Option	783	Johnson, C	680	Frentz	N Mankato local sales and use taxes extension authorization	Local Compliance	5/1/17 - HS
62	Local Option	554	Nornes	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance	4/24/17 - HS
63	Local Option	1367	Kiel	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance	4/24/17 - HS
65	Local Option	537	Baker	496	Lang	Spicer special projects local sales and use tax authorization	Local Compliance	5/1/17 - SEN
66	Local Option	536	Baker	499	Lang	New London local sales and use tax imposition authorization	Local Compliance	4/24/17 - HS
67	Local Option	191	Sundin	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance	4/24/17 - SEN
69	Local Option	738	Gunther	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance	4/24/17 - SEN
70	Local Option	311	Olson	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorized	Local Compliance	4/24/17 - SEN
71	Local Option			253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance	4/24/17 - SEN
73	Local Option	533	Lueck			Garrison, Kathio, West Mille Lacs Lake Sanitary district authorzd to do LOST	Local Compliance	4/26/17 - HS
74	Local Option	242	Bliss			Walker; local sales and use tax (2015 uses)	Local Compliance	4/25/17 - HS
76	Local Option			1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance	5/1/17 - SEN modif