## 2009 Regular Session, Proposed House Omnibus Tax Act (HF 2323 DE1)

(Dollars in Thousands)

Summary						
	FY 10	FY 11	Biennium	Planning FY 12	Planning FY 13	Planning Biennium
Total General Fund Expenditure Changes	(73,212)	(201,632)	(274,845)			
Total General Fund Revenue Changes	707,446	793,917	1,501,363	852,296	905,633	1,757,929
Grand Total (Revenue - Expenditures)	780,658	995,549	1,776,208	1,038,279	1,097,495	2,135,775
Target			1,776,208			3,261,739
Amount Above Target/(Amount Short from Target)			(0)			(1,125,964)
Total Non General Fund Total	40,557	39,846	80,403	47,188	47,989	95,177

	А	В	С	D	E	F	G	Н	
1			2009 Regular Session, Proposed H	louse Om	nibus Tax	Act. HF 2	2323 DE 1		
2			e i i	s in Thousands					
3				Thousands,	, 				
4	HF	Author	General Fund Tax Revenue Changes					1	
5			Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6			negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
7									
			Federal Conformity						
8									
	2323	Lenczewski	Chapter 12, 2009 Session Laws (HF 392) Includes Selected Provisions in The	4,285	5,410	9,695	4,705	2,845	7,550
			Heroes Earnings Assistance Tax Act, The Heartland, Habitat, Harvest and						
			Horticulture Act, The Housing Assistance Tax Act, Emergency Economic Stabilization Act						
9									_
			Chapter 12, 2009 Session Laws (HF 392) - Total	4,285	5,410	9,695	4,705	2,845	7,550
10									-
4.4									
11			American Recovery and Reinvestment Act (ARRA) of 2009						-
12			A merican receivery and remivestment ret (ritter) of 2009						
12			Individual Income Tax Provisions						-
13									
			Allow Section 529 Tuition Plan Expenses to Include Computer	(Negli)	(Negli)	(Negli)	0	0	0
14			Technology/Equipment (tax years 2009, 2010)						
			Increase Monthly Limits for Employee Tax-Free Transit and Vanpool Benefits	(Negli)	(Negli)	(Negli)	0	0	0
15			(3/1/09 to 12/31/10)						_
			5-Year Carry back of 2008 NOLs for Businesses with Gross Receipts of \$15	(2,900)	500	(2,400)	460	360	820
16			million or Less			0			
47			Small Business Stock - Increase Exclusion from 50% to 75% (issued 2/18/09 to 12/31/10) * Revenue loss occurs after FY13.	0	0	0	0	0	0
17			Expand Availability of Industrial Development Bonds (issued 2/18/09 to	(15)	(35)	(50)	(50)	) (50)	(100)
18			12/31/09)	(15)	(33)	(50)	(50	) (30)	(100)
10			Tribal Economic Development Bonds (issued after 2/17/09)	(10)	(35)	(45)	(70)	) (90)	(160)
19			······································	(	(50)	(10)	(70)		(100)
			Modify Rules for Interest Expense of Financial Institutions Relating to Tax-	(100)	(100)	(200)	(100)	) (100)	(200)
20			Exempt Income (issued in 2009 and 2010)						
			50% Bonus Depreciation, with 80% Add back and 5-year Recovery (property	1,700	3,000	4,700	(800)	) (2,500)	(3,300)
21			placed in 2009)						
			Exemption from AMT for Interest from Private Activity Bonds	(180)	(150)	(330)	(100)	) (100)	(200)
22				(1.505)	2.100		10-00		
22			Individual Income Tax - Subtotal	(1,505)	3,180	1,675	(660)	) (2,480)	(3,140)
23								-	-
24									
27			Corporate Franchise Tax Provisions						
25			r						
			Reduce S Corporations Built-In Gains Holding Period from 10 to 7 years (tax	(700)	(500)	(1,200)	(200)	) (150)	(350)
26			years 2009, 2010)						
			Treatment of Certain Ownership Changes of Manufacturing Firms for Limitation	0	(40)	(40)	(50)	) (400)	(450)
27			of NOL Carry forwards and Built-in Losses (2/18/09)						

Image: Constraint of the second sec		А	В	С	D	E	F	G	Н	
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3	· ·	l					Act, IIF 2	2525 DE 1		
1         B         Author         Central Fund Tix Bervanic Changes         FY 10         FY 11         Remning         Paining		l		(Donar	s in Thousands	)				
b         Note: roadity of reflect revenue gains, regative for reflect revenue gains, service for reflect revenue gains, placed in 2009         PV10         FV10										
6         megative fx reflex revenue reductions         FY 10         FY 11         Reiminue         FY 12         FY 13         Reiminue           28         Sym Suns Depreciation, with 80% Add back and 5-year Recovery (property placed in 2009)         3.200         7.200         11,100         (1,300)         (5,900)         (22,900)         (46,700)         225,100         236,900         46         (5,900)         (22,900)         (46,700)         225,100         236,900         46         (5,900)         (22,900)         (46,700)         225,100         236,900         46         (5,900)         (22,900)         (22,900)         (23,900)         (46,700)         223,100         236,900         46         (47,900)         223,100         236,900         4		нг	Author					Diamatan	Diama	Diamatan
Style Bonus Depreciation, with 80% Add back and 5-year Recovery (property placed in 2009)         Corporate Franchise Tax - Subtout 3,200         7,200         11,100         (1,900)         (5,900)         (4,900)         (5,200)         (4,900)         (5,200)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (5,900)         (4,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)         (2,900)		-		C I	EX7 10	EX7 11		-	•	-
28         0         placed in 2009)         0 <th0< th=""> <th0< th=""> <th0< th="">         &lt;</th0<></th0<></th0<>	0	╉─────	1	0						(7,800)
Image: second	20				3,900	7,200	11,100	(1,900)	(3,900)	(7,800)
29   <	20	┫			3.200	6.660	9,860	(2.150)	(6.450)	(8,600)
30         ARRA Total         (Individual Income and Corporate Franchise Tax)         1,695         9,840         11,535         (2,810)         (8,930)         (1           31         Individual Income Tax:         Inditax: <td>29</td> <td></td> <td></td> <td></td> <td>-,</td> <td>-,</td> <td>,</td> <td>(_,)</td> <td>(0,000)</td> <td>(0,000)</td>	29				-,	-,	,	(_,)	(0,000)	(0,000)
ARRA Total         (Individual Income and Corporate Franchise Tax)         1,695         9,840         11,535         (2,810)         (8,930)         (1,933)           32         Individual Income Tax:         Individual Income Tax: <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		1								
a1(a)(a)(a)(a)(a)(a)(a)3(a)Individual noome Tax:(a)(a)(a)(a)(a)(a)3(a)Individual noome Tax:(a)(a)(a)(a)(a)(a)(a)3(a)Rate Changes(a)	30									
32         Individual Income Tax:         Individual Income Tax:           33         Individual Income Tax:         Individual Income Tax:         Individual Income Tax:           34         Rate Changes         Individual Income Tax:         Individual Income Tax:           34         New 4th Income Tax Tier at 9.0% for MJ Filers at \$300,000, Elfective TY 2009         241,700         226,000         467,700         223,100         236,900         46           35         New 4th Income Tax Tier at 9.0% for MJ Filers at \$300,000, Elfective TY 2009         241,700         226,000         467,700         223,100         236,900         46           36         New 4th Income Tax Tier at 9.0% for MJ Filers at \$300,000, Elfective TY 2009         241,700         226,000         467,700         223,100         236,900         46           37         Individual Income Tax         Rate Changes         Individual State Changes         Individual State Changes         467,700         223,100         236,900         46           39         New Mortgage Interest Credit         (225,700)         (12,800)         (13,100)         (13,300)         (229,700)         (239,900)         (46           41         New Charitable Contribution Credit         (163,900)         (171,800)         (171,800)         (178,500)         (18,820)         (35,				ARRA Total (Individual Income	1,695	9,840	11,535	(2,810)	(8,930)	(11,740)
Individual Income Tax:         Individual Income Tax:<	31			and Corporate Franchise Tax)						
Individual Income Tax:         Individual Income Tax:<										
33 $\sim$	32	ļ!								
34         Rate Changes         Image: Changes of the set set set set set set set set set se				Individual Income Tax:						
34	33	┫─────┘		Dete Channes						
New 4th Income Tax Tier at 9.0% for MJ filers at \$300,000, Effective TY 2009         241,700         226,000         467,700         223,100         236,900         466           36	24			Rate Changes						
35       And Changes - Subtotal       241,700       226,000       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       223,100       236,900       467,700       203,700       223,100       236,900       467,700       203,700       203,700       203,700       203,700       203,700       203,700       203,900       466,700       467,700       203,	34	<b>┥</b> ────┤		New 4th Income Tax Tier at 9.0% for MI filers at \$300.000. Effective TV 2009	241 700	226.000	467 700	223 100	236 900	460,000
36         Rate Changes - Subtotal         241,700         226,000         467,700         223,100         236,900         467           37         Image: Changes - Subtotal         Image: Changes	35			New far medine Tax Tiel at 9.0% for his mers at \$500,000, Effective TT 2009	241,700	220,000	407,700	223,100	230,900	400,000
36       A       A       A       A         37       A       A       A       A       A         38       Tax Expenditures Changes       A       A       A       A         38       A       Tax Expenditures Changes       A <td>00</td> <td>ł</td> <td></td> <td>Rate Changes - Subtotal</td> <td>241,700</td> <td>226,000</td> <td>467,700</td> <td>223,100</td> <td>236,900</td> <td>460,000</td>	00	ł		Rate Changes - Subtotal	241,700	226,000	467,700	223,100	236,900	460,000
37         1	36				,	- ,		- ,	)	
38         Tax Expenditures Changes         1 <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		1								
38         A	37									
39         New Mortgage Interest Credit         (225,700)         (224,100)         (449,800)         (229,700)         (239,900)         (46           0         New Mortgage Interest Credit for Non Itemizers         (12,500)         (12,800)         (13,100)         (13,300)         (239,900)         (46           40         New Mortgage Interest Credit for Non Itemizers         (163,900)         (171,800)         (171,800)         (178,500)         (188,200)         (36,500)         (178,500)         (188,200)         (36,500)         (31,100)         (46,500)         (11,400)         (700) <t< td=""><td></td><td>1</td><td></td><td>Tax Expenditures Changes</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		1		Tax Expenditures Changes						
39 $a$	38									
Add         New Mortgage Interest Credit for Non Itemizers         (12,500)         (12,800)         (25,300)         (13,100)         (13,300)         (24)           41         New Charitable Contribution Credit         (163,900)         (171,800)         (335,700)         (178,500)         (188,200)         (36)           42         New Refundable Child Credit         (34,100)         (32,400)         (31,500)         (31,100) <t< td=""><td></td><td></td><td></td><td>New Mortgage Interest Credit</td><td>(225,700)</td><td>(224,100)</td><td>(449,800)</td><td>(229,700)</td><td>(239,900)</td><td>(469,600)</td></t<>				New Mortgage Interest Credit	(225,700)	(224,100)	(449,800)	(229,700)	(239,900)	(469,600)
40	39	<u> </u>			(12.500)	(12.000)	(25.200)	(12,100)	(12,200)	(26.400)
A1         New Charitable Contribution Credit         (163,900)         (171,800)         (178,500)         (188,200)         (36           41         New Refundable Child Credit         (34,100)         (32,400)         (36,500)         (178,500)         (188,200)         (36           42         New Refundable Child Credit         (34,100)         (32,400)         (32,400)         (31,500)         (31,100)         (6           43         Oreatit for First \$2 million of RD Expenditures         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (1400)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (700)         (183,900)         (183,900)         (183,900)         (183,900)         (183,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900)         (183,900)         (19,900)         (183,900)         (143,900)         (140,900)         (19,900)         (140,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900)         (19,900) <td></td> <td></td> <td></td> <td>New Mortgage Interest Credit for Non Itemizers</td> <td>(12,500)</td> <td>(12,800)</td> <td>(25,300)</td> <td>(13,100)</td> <td>(13,300)</td> <td>(26,400)</td>				New Mortgage Interest Credit for Non Itemizers	(12,500)	(12,800)	(25,300)	(13,100)	(13,300)	(26,400)
41	40			Now Charitable Contribution Credit	(162.000)	(171.800)	(225 700)	(178 500)	(188 200)	(266 700)
42         New Refundable Child Credit         (34,100)         (32,400)         (66,500)         (31,500)         (31,100)         (66,500)           42         37         Mullery         Expanded Research and Development Credit Available to Individuals, 10% Credit for First \$2 million of RD Expenditures         (700)         (700)         (1,400)         (700)         (700)         (1,400)         (700)	11			New Charnable Contribution Credit	(103,900)	(171,800)	(333,700)	(178,500)	(188,200)	(366,700)
42	41	┫		New Refundable Child Credit	(34,100)	(32,400)	(66,500)	(31,500)	(31,100)	(62,600)
37MulleryExpanded Research and Development Credit Available to Individuals, 10% Credit for First \$2 million of RD Expenditures(700)(700)(1,400)(700) <td>42</td> <td></td> <td></td> <td></td> <td>(0 1,100)</td> <td>(82,100)</td> <td>(00,000)</td> <td>(01,000)</td> <td>(81,100)</td> <td>(02,000)</td>	42				(0 1,100)	(82,100)	(00,000)	(01,000)	(81,100)	(02,000)
NoDisallow Itemized Deduction for Mortgage Interest, Charitable Contribution & Real Personal Property Tax and Require Addback to Federal Taxable Income775,100810,8001,585,900893,200944,7001,8344Revenue Interaction Impact from Changes to Itemized Deductions(201,100)(201,400)(402,500)(231,100)(243,600)(4745Disallow Exemption for MN State & Municipal Bonds Interest Income1,42510,50011,92519,27528,200446Disallow K-12 Dependent Education Expense Subtraction15,00014,80029,80015,30015,600347Disallow Charitable Contributions for Non Itemizer Subtraction5,6006,00011,6006,4006,9001			Mullery	Expanded Research and Development Credit Available to Individuals, 10%	(700)	(700)	(1,400)	(700)	(700)	(1,400)
44Real Personal Property Tax and Require Addback to Federal Taxable Income4444454646402,500(231,100)(243,600)(4745Disallow Exemption for MN State & Municipal Bonds Interest Income1,42510,50011,92519,27528,2004446Disallow K-12 Dependent Education Expense Subtraction15,00014,80029,80015,30015,600347Disallow Charitable Contributions for Non Itemizer Subtraction5,6006,00011,6006,4006,9001	43			Credit for First \$2 million of RD Expenditures						
44		1			775,100	810,800	1,585,900	893,200	944,700	1,837,900
45       Revenue Interaction Impact from Changes to Itemized Deductions       (201,100)       (201,400)       (402,500)       (231,100)       (243,600)       (47         45       Disallow Exemption for MN State & Municipal Bonds Interest Income       1,425       10,500       11,925       19,275       28,200       4         46       Disallow K-12 Dependent Education Expense Subtraction       15,000       14,800       29,800       15,300       15,600       3         47       Disallow Charitable Contributions for Non Itemizer Subtraction       5,600       6,000       11,600       6,400       6,900       1				Real Personal Property Tax and Require Addback to Federal Taxable Income						
45	44	<u> </u>								
46Disallow Exemption for MN State & Municipal Bonds Interest Income1,42510,50011,92519,27528,2004446Disallow K-12 Dependent Education Expense Subtraction15,00014,80029,80015,30015,600347Disallow Charitable Contributions for Non Itemizer Subtraction5,6006,00011,6006,4006,9001				Revenue Interaction Impact from Changes to Itemized Deductions	(201,100)	(201,400)	(402,500)	(231,100)	(243,600)	(474,700)
46       1	45	┫───────────		Disellow Descention for MN Clote & Marchinet Desch Interest Inc.	1 405	10.500	11.025	10.075	20.200	47 475
47Disallow K-12 Dependent Education Expense Subtraction15,00014,80029,80015,30015,600347Disallow Charitable Contributions for Non Itemizer Subtraction5,6006,00011,6006,4006,9001	40			Disanow Exemption for NIN State & Municipal Bonds Interest income	1,425	10,500	11,925	19,275	28,200	47,475
47Image: Contribution of the second seco	40	┫────┤		Disallow K-12 Dependent Education Expense Subtraction	15 000	14 800	29.800	15 300	15 600	30,900
A8Disallow Charitable Contributions for Non Itemizer Subtraction5,6006,00011,6006,4006,9001	47			Disariow K 12 Dependent Education Expense Subtraction	15,000	14,000	29,800	15,500	15,000	50,900
48	-1	┫		Disallow Charitable Contributions for Non Itemizer Subtraction	5.600	6.000	11.600	6.400	6.900	13,300
	48				- ,	-,	,	2,150	-,,	,- 50
		1		Disallow Income of the Elderly or Disabled Subtraction	780	710	1,490	710	660	1,370
49	49									

	А	В	C	D	E	F	G	Н	
1			2009 Regular Session, Proposed H		nibus Tax	Act. HF 2			
2				s in Thousands					
3					,				
4 I	łF	Author	General Fund Tax Revenue Changes		L. L				
5			Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6			negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Disallow Americorps Education Awards Subtraction	140	150	290	150	150	300
50						100		100	
54			Disallow Subnational Foreign Tax Subtraction	90	90	180	90	100	190
51			Disallow Organ Donor Expense Subtraction	10	10	20	10	10	20
52			Disanow organ Donor Expense Subtraction	10	10	20	10	10	20
02			Disallow Certain Farm Income Subtraction	Negli	Negl	Negli.	Negl	Negli	Negli.
53				-	-	-	-	-	-
			Repeal Child & Dependent Care Credit	15,400	15,800	31,200	14,300	14,400	28,700
54									
			Repeal K-12 Education Credit	11,100	10,300	21,400	9,900	9,300	19,200
55			Repeal Long-Term Care Credit	7,300	7,500	14,800	7,600	7,700	15,300
56			Repeat Long-Term Care Creat	7,500	7,500	14,000	7,000	7,700	15,500
50			Repeal Lower Income Motor Fuels Credit	29,800	30,700	60,500	30,900	31,100	62,000
57			1			,	,		,
			Repeal Employee Health Insurance Credit	730	730	1,460	730	730	1,460
58									
			Tax Expenditures Changes - Subtotal	224,475	264,890	489,365	313,965	342,750	656,715
59									<u>.</u>
60									
00			Other Income Tax Changes						-
61									
			Section 179 Expensing	(16,900)	(1,100)	(18,000)	4,650	4,475	9,125
62									_
			Revenue Interaction from All Individual Income Tax Provisions	(5,190)	3,670	(1,520)	(1,520)	(700)	(2,220)
63			Description Interaction Interaction Channels to Description Ten Descriptions in HE2020	0	(22.880)	(22.990)	(20.000)	(24.000)	(44.000)
64			Revenue Interaction Impact from Changes to Property Tax Provisions in HF2020 - PLACEHOLDER	0	(23,889)	(23,889)	(20,000)	(24,000)	(44,000)
04			Other Income Tax Changes - Subtotal	(22,090)	(21,319)	(43,409)	(16,870)	(20,225)	(37,095)
65				( ),	( )/	( - , ,	( -,,		(
66									_
			Individual Income Tax Total	444,085	469,571	913,656	520,195	559,425	1,079,620
67									_
60									
68			Corporate Franchise Tax:						
69			Corporate Francisco Fast						
			Tax Expenditure Changes						
70									
	1782	Lenczewski	Repeal Foreign Operating Corporations (FOC) and Disallow Foreign Royalty	80,700	78,000	158,700	90,800	95,200	186,000
71			Subtraction						

	А	В	С	D	E	F	G	Н	
			2009 Regular Session, Proposed H			Act HF 2			· ·
1				s in Thousands)		110, 111, 2			
2			(Dona)	s III Thousands,	,				
4 H	F	Author	General Fund Tax Revenue Changes						
5	-		Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6			negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Require Addition to Income for Development Subsidies	0	6,600	6,600	6,700	6,500	13,200
72									
70			Repeal Employer Transit Pass Credit	0	600	600	600	600	1,200
73			Repeal Bovine TB Testing Credit	360	360	720	360	360	720
74			Repeat Bovine 1D Testing creat	500	500	720	500	500	720
			Immediate Phase-in of Single Sales Factor for Corporate Apportionment in TY	(32,100)	(25,400)	(57,500)	(22,500)	(15,700)	(38,200)
75			2009						
76	37	Mullery	Expanded Research and Development Credit for RD expenditures, 10% Credit for the First \$2 Million	(4,100)	(3,400)	(7,500)	(4,100)	(4,400)	(8,500)
			New Bovine TB Testing Grants	(360)	(360)	(720)	(360)	(360)	(720)
77									_
70			Tax Expenditure Changes - Subtotal	44,500	56,400	100,900	71,500	82,200	153,700
78									-
79									
10			Other Corporate Tax Changes						-
80									
			Corporate Tax Havens	8,500	10,600	19,100	12,000	12,500	24,500
81			New Orles July for Mericana Fra	0.200	9 200	16 400	0.000	0.200	16 400
82			New Schedule for Minimum Fee	8,200	8,200	16,400	8,200	8,200	16,400
02			Conform to Section 179 Expensing	(4,050)	(225)	(4,275)	1,075	1,025	2,100
83				(1,000)	()	(,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,	-,	_,
			Revenue Interaction Impact from Single Sales, FOCs and the Foreign Royalty	(5,300)	(3,900)	(9,200)	(3,700)	(2,700)	(6,400)
84			Subtraction						
0.5			Other Corporate Tax Changes - Subtotal	7,350	14,675	22,025	17,575	19,025	36,600
85						0			0
86						0			0
			Corporate Franchise Tax Total	51,850	71,075	122,925	89,075	101,225	190,300
87									_
88			Estate Tax:						-
89			Estate Tax:						
00	1258	Mullery	Impose Gift Tax, Include Certain Gifts in Estate Tax	4,500	10,500	15,000	14,000	17,700	31,700
90			•						
	1257	Mullery	Pass-Through Entities Subject to Taxation	2,300	3,300	5,600	3,500	3,800	7,300
91				( 000	12.000	<b>AA</b> ( <b>A</b> )	4 = = = = = =	A4 800	
02			Estate Tax - Total	6,800	13,800	20,600	17,500	21,500	39,000
92									-
93									
								1	

	A	С	D	E	F	G	Н	
1		2009 Regular Session, Proposed			Act, HF 2	2323 DE 1		
2		(Dolla	rs in Thousands)	)		1	1	1
3								
4 I 5	HF Author	General Fund Tax Revenue Changes Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6		negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
		Sales & Use Tax						
94	1980 Davnie	Lucrose Transes Const Cost District Desites to	1 290	1 700	2 170	2.150	2 400	
	1980 Davine	Impose Tax on Specified Digital Products	1,380	1,790	3,170	2,150	2,490	4,640
95	1664 Muller	Disallow the Occasional Sales Exemption for Watercraft, ATVs, and	5,100	5 400	10 500	5 600	5,700	11.20
20	1004 Muller	Snowmobiles	5,100	5,400	10,500	5,600	5,700	11,300
96	1583 Gardne	Modify Heating Fuel Exemption	4,440	4,720	9,160	4,960	5,200	10,160
77	1565 Gardine	Mourry reading rule Exemption	4,440	4,720	9,100	4,900	5,200	10,100
97	401 Solberg	Modifies the Definition of Affiliated Entity to include "Solicitor" for Nexus	10,600	12,400	23,000	14,200	16,400	30,600
98		Purposes	10,000	12,100	23,000	11,200	10,100	50,000
50	1782 Lencze		(29,400)	(28,000)	(57,400)	(35,800)	(37,200)	(73,000
		Leases To Transportation Funds (Impact of Credit Repeal and Timing Change)	(_),100)	(20,000)	(27,100)	(55,000)	(37,200)	, (,2,00
99								
		Sales Tax Changes - Tota	(7,880)	(3,690)	(11,570)	(8,890)	(7,410)	) (16,30
00								
01								_
		Special Taxes						
02	2125 61 1							_
	2125 Clark	Increase Alcoholic Beverage Tax Rates for Beer, Spirits, Malt Beverages, and						
03		Wines. Alcohol Excise Tax Revenue	28.022	42.124	90.146	40 772	42 410	
~ 1		Alconol Excise Tax Revenue	38,022	42,124	80,146	42,773	43,419	86,192
04		Sales Tax on Alcohol (due to price increase)	1,267	1,402	2,669	1,422	1,441	2,863
05		sales fax on Alcohol (due to price increase)	1,207	1,402	2,007	1,422	1,441	2,00.
05		Current Law Gross Receipts Tax on Alcohol (due to price increase)	531	539	1,070	546	554	1,100
06		······································			-,			-,
		Proposed Gross Receipts Tax Increase of 2.5% to 5.0%	58,542	66,717	125,259	70,001	72,956	142,957
07								
		Alcohol Excise Tax Subtotal	98,362	110,782	209,144	114,742	118,370	233,112
08								_
09								_
	1896 Murphy	Increase Cigarette Tax Rate from \$1.23 per pack to \$1.77 per pack, by 54 cents.						
10			100.000	107 200	207 200	105 520	102 766	200.20
		Cigarette Excise Tax Revenue	100,008	107,300	207,308	105,520	103,766	209,280
11		Floor Stocks Tax	10,800	0	10,800	0	0	_ (
10		FIOOI STOCKS Tax	10,800	0	10,800	0	0	,
12		Sales Tax on Cigarettes (adjustment for in-lieu sales tax with rate increase)	1,833	1,989	3,822	1,962	1,932	3,89
13			1,000	1,707	5,022	1,502	1,552	5,07
		Cigarette Refunds	(3,200)	(3,700)	(6,900)	(3,700)	(3,700)	(7,40
14		- g	(2,200)	(2,700)	(0,200)	(2,, 00)	(2,, 30)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

	А	В	C	D	E	F	G	н	
1			2009 Regular Session, Proposed H	ouse Om	nibus Tax	Act. HF 2	2323 DE 1	•	
2			0 / I	in Thousands)					
3									
4	HF	Author	General Fund Tax Revenue Changes						
5			Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6		1	negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			General Fund Net Subtotal	109,442	105,589	215,031	103,782	101,998	205,780
115									
116									
			Cigarette Fee (due to fewer sales)	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
117									
			Health Impact Fund Total	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
118									
			Transferred to General Fund From Health Impact Fee	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
119			Total Increased Cigarette Tax Revenue	95,939	91,389	187,328	90,174	88,923	179,097
120			(including interaction and shift from HIF)	,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	107,520	20,174	00,725	179,007
121									
	2191	Davnie	Impose Tax on Moist Snuff at a Rate of 91 Cents Per Ounce (not as a percentage of	4,100	4,300	8,400	4,300	4,500	8,800
122			the price). General Fund Net Subtotal	4,100	4,300	Q 400	4,300	4,500	0 000
123			General Fund Net Subtotal	4,100	4,300	8,400	4,300	4,500	8,800
123									
124									
			Impose Tax on Moist Snuff at a Rate of 91 Cents Per Ounce (not as a percentage of	4,100	4,300	8,400	4,300	4,500	8,800
125			the price).						
			Transferred to General Fund From Health Impact Fee	4,100	4,300	8,400	4,300	4,500	8,800
126			Total Increased Moist Snuff Tax Revenue	8,200	8,600	16,800	8,600	9,000	17,600
127			(including shift from HIF)	0,200	8,000	10,000	8,000	9,000	17,000
									-
128									
			Special Taxes - Total	202,501	210,771	413,272	213,516	216,293	429,809
129									
130									
150			Miscellaneous Taxes						-
131									
	1782	Lenczewski	Remove Exemption from State General Levy for Airports	1,750	3,500	5,250	3,500	3,500	7,000
132	1702	Y			11.600	11 600	10 500	15.000	00 500
100	1782	Lenczewski	Repeal JOBZ Income Tax and Corporate Income Tax Benefits	0	11,600	11,600	13,500	15,200	28,700
133	1782	Lenczewski	Voided, Renegotiated or Modified JOBZ Subsidy Agreements Resulting from	2,360	1,930	4,290	1,750	1,580	3,330
134			Tax Benefit Reductions Implemented	_,500	1,750	1,270	1,750	1,500	5,550
			Miscellaneous Tax - Total	4,110	17,030	21,140	18,750	20,280	39,030
135									
136									

	A	В	С	D	E	F	G	Н	I
1			2009 Regular Session, Proposed H	Iouse Om	nnibus Tax	Act, HF 2	2323 DE 1		
2			(Dollar	s in Thousand	ls)				
3									
4	HF	Author	General Fund Tax Revenue Changes						
5			Note: Positive #s reflect revenue gains,				Planning	Planning	Planning
6			negative #s reflect revenue reductions	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Non Tax Revenue						
137									
	1136	Lenczewski	WH Tax Liability Modifications	0	110	110	255	405	660
138									_
139									
			Total General Fund Tax and Non Tax Revenue Changes	707,446	793,917	1,501,363	852,296	905,633	1,757,929
140									

	Α	В	С	D	E	F	G	Н	I
1			2009 Regular Session, Proposed Ho	ouse Omn	ibus Tax	Act (HF 2	323 DE1)		
2			<b>0</b> / <b>1</b>	in Thousands)		(	/		
3									
4			General Fund Tax Expenditure Changes					· · · · ·	
			Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect						
5	HF	Author	expenditure increases (revenue reductions). Brackets [] indicate spending						
6			within a current appropriation that does not impact the bottomline.	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Property Tax Refunds/Deferrals						
7			Homeowner property tax refund changes						
8			Homeowner property tax refund changes						
0			Homeowner PTR	0	18,900	18,900	19,300	20,000	39,300
9				-				,	
-			Senior Property Tax Deferral	0	95	95	100	105	205
10									
			Seasonal Recreational Residential Deferral	0	10	10	50	100	150
11									
12			Administration	109	58	167	58	58	116
13									
			Market Value Homestead Credit - reimbursement cut for cities + OSA	(20,384)	(22,898)	(43,282)	(22,588)	(22,248)	(44,836)
14				(120)	(120)	(250)	(120)	(120)	(2.0)
45			Agricultural Market Value Credit - reimbursement cut for cities	(120)	(130)	(250)	(130)	(130)	(260)
15			Market Value Homestead Credit - Reduction	0	(20,000)	(20,000)	(21,200)	(22,100)	(43,300)
16				Ŭ	(20,000)	(20,000)	(21,200)	(,100)	(,
			Council on Local Results & Innovation admin	[6]	[2]	0	[2]	[2]	0
17									
			PTR impact due to MVHC reduction	0	1,400	1,400	1,500	1,500	3,000
18									
			Adjust K-12 shift 73/27	0	711	711	43	32	75
19			I ave accortion abits	(940)	(56)	(996)	(42)	(42)	(85)
20			Levy recognition shift	(940)	(50)	(990)	(42)	(42)	(83)
20			Reduce Disparity Reduction Aid	0	(4,500)	(4,500)	(5,200)	(5,200)	(10,400)
21				Ť	( ,,, , , , , , , , , , , , , , , , , ,	(1,2 )	(0,200)	(0,200)	(,,
			PTR impact due to DRA reduction	0	200	200	200	200	400
22									
]			Adjust K-12 shift 73/27	0	337	337	52	0	52
23			· · · · · ·						
24			Levy recognition shift	(373)	(58)	(431)	0	0	0
25									
			Local Aids						
26			Local Government Aid - eliminate growth	0	(10,523)	(10,523)	(30,999)	(30,989)	(61,988)
27				0	(10,525)	(10,525)	(30,777)	(30,209)	(01,300)
			Local Government Aid reductions + RAVE	(35,519)	(43,791)	(79,310)	0	0	0
28				· · · · · · /	· · · · · · · · · · · · · · · · · · ·	() - ) - ( <b>v</b> )		-	÷

	A	В	C	D	E	F	G	Н	l
1			2009 Regular Session, Proposed Ho	ouse Omn	ibus Tax	Act (HF 2	323 DE1)	1	
2			Ŭ , I	in Thousands)		(	/		
3									
4			General Fund Tax Expenditure Changes					4	
			Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect						
5	HF	Author	expenditure increases (revenue reductions). Brackets [] indicate spending						
6			within a current appropriation that does not impact the bottomline.	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Appropriation for LGA from fiscal stabilization account in the federal fund to minimize budge	6,140	0	6,140	0	0	0
29			reductions and avert local tax increases						
			City of Mayer Aid base increase	0	0	0	0	0	0
30									
			Coon Rapids city aid	0	[225]	0	0	0	0
31						0		51.0.13	
			Mandate Relief administrative	[121]	[121]	0	[121]	[121]	0
32			Council on Local Results & Innovation City per capita	0	[940]	0	[870]	[880]	0
33			Council on Local Results & Innovation City per capita	0	[940]	0	[8/0]	[880]	0
34									
			County program aid - eliminate growth	0	(4,552)	(4,552)	(13,840)	(13,840)	(27,680)
35			Construction of a floor to DAVE to DAVE to DAVE to the second in for constitution with former	(15.520)	(110.042)	(124.562)	(110 705)	(101 (05)	(240,470)
			County program aid offset + RAVE + LIN; includes exemption for counties with fewer 10,000 residents & under \$7 per capita	(15,520)	(119,043)	(134,563)	(118,785)	(121,685)	(240,470)
36			10,000 residents & under \$7 per capita						
			Council on Local Results & Innovation County per capita	0	[730]	0	[700]	[700]	0
37									
			Property Tax System Benchmarks DOR administrative	[30]	[25]	0	[25]	[25]	0
38									
			MMB administrative	[150]	[150]	0	[150]	[150]	0
39									
			Local Option Taxes						
40			County Revenue Option -1/2 cent sales tax; for offset, see County Program Aid	0	0	0	0	0	0
			County Revenue Option -1/2 cent sales tax, 101 offset, see County Flogram Alu	0	0	0	0	0	0
41			Local Option sales & use tax modification- Owatonna	0	0	0	0	0	0
42			local option suits to use an moundation of atomic	0	0	0	0	U	0
42			Local Option sales & use tax modification- Mankato	0	0	0	0	0	0
43				Ŭ	Ű	Ũ	Ű	Ũ	Ŭ
			Rochester tax authority increased for lodging tax, food and beverage tax	0	0	0	0	0	0
44						-		_	
			Property Tax Changes						
45									
46			Homesteads						
			Taxable value limited for reconstructed homes in a disaster area	0	negligible	0	negligible	negligible	0
47				Ŭ		0		negingible	0
			Minneapolis downtown taxing area modified	(39)	(42)	(81)	(42)	negligible	(42)
48									

	A	В	С	D	Е	F	G	Н	Ι
1			2009 Regular Session, Proposed He	ouse Omn	ibus Tax	Act (HF 2	323 DE1)		
2				in Thousands)		× •	,		
3									
4			General Fund Tax Expenditure Changes					· · · · ·	
5	HF	Author	Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect expenditure increases (revenue reductions). Brackets [] indicate spending						
6			within a current appropriation that does not impact the bottomline.	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
49			Residential market value homestead credit value exclusion extended to surviving spouses of disabled military veterans	0	0	0	(70)	(150)	(220)
50			Future relative homesteads eliminated	0	unknown	0	unknown	unknown	0
			Non-homestead						
51			Emergency services special taxing district sunset date extended 3 years	0	0	0	0	0	0
52			Clarify property tax exemption eligibility for institutions of public charity	0	negligible	0	negligible	negligible	0
53			Class 4c modification - commercial seasonal recreational residential	0	unknown	0	unknown	unknown	0
54			Establishing housing Improvement district without special legislation	0	0	0	0	0	0
55			Repeal of Bovine Tuberculosis Zone Credits (M.S. 273.113)	(245)	(500)	(745)	(500)	(500)	(1,000)
56				(213)	(500)	(715)	(300)	(500)	(1,000)
57			Property Tax Administration						
58			Truth in Taxation process notice and hearing dates advanced	0	0	0	0	0	0
59			Property Tax Statement modified	0	0	0	0	0	0
60			Local government units authorized to issue emergency debt certificates	0	unknown	0	unknown	unknown	0
61			Special levy for costs of confining sex offenders	0	59	59	unknown	unknown	0
			Special levy for costs of operating and maintaining new county facilities	0	38	38	76	0	76
62			Special levy authority	0	0	0	0	0	0
63			Tax forfeited land proceeds for other purposes	0	(85)	(85)	0	0	0
64			PILT payment adjustment (in Environment & Natural Resources bill)	[0]	[0]	0	[0]	[0]	0
65			Other Expenditures						
66			Reduce Sustainable Forest payments	0	(6,000)	(6,000)	(7,100)	(8,400)	(15,500)
67			Wind Production Tax. Additional Expenditure to Dept of Education to Offset the Loss of	310	370	680	450	530	980
68			School District Revenue	510	570	000	-50	550	280

	А	В	C	D	Е	F	G	Н	Ι
1			2009 Regular Session, Proposed Ho	ouse Omn	nibus Tax	Act (HF 2	323 DE1)		
2			(Dollars	in Thousands)					
3									
4			General Fund Tax Expenditure Changes						
			Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect						
5	HF	Author	expenditure increases (revenue reductions). Brackets [] indicate spending						
6			within a current appropriation that does not impact the bottomline.	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
			Basic Sliding Fee Child Care	5,000	5,000	10,000	5,000	5,000	10,000
69									
			Bovine Tuberculosis Herd Grants	0	400	400	400	400	800
70									
71			DOR Required to Collect Unpaid Sales and Lodging Taxes	0	0	0			0
/1			Property Tax Refund/Levy Limit Interactions	0	2,750	2,750	7,140	5,380	12,520
72									
			Income Tax Interactions	0	0	0	0	0	0
73									
			K-12 payment shift from 90/10 to 73/27	(11,631)	218	(11,413)	144	117	261
74									
75									
76			Other Expenditures Tax - Total	(73,212)	(201,632)	(274,845)	(185,983)	(191,862)	(377,846)
77			Total General Fund Expenditure Changes	(73,212)	(201,632)	(274,845)	(185,983)	(191,862)	(377,846)

	Α	В	С	D	E	F	G	Н				
1		2009 Regular Session, Proposed Hou	se Omni	bus Tax A	Act (HF 2	323 DE1	)					
2		(Dollars in Thousands)										
3												
4 5 6	House File	Non General Fund Tax Revenue Changes Note: Positive #s reflect revenue gains, negative #s reflect revenue reductions	FY 10	FY 11	Biennium	Planning FY 12	Planning FY 13	Planning <b>Biennium</b>				
7	THE	Note. Toshive #s reflect revenue gains, negative #s reflect revenue reductions	F I 10	F I 11	Diemmum	F 1 14	FT 13	Dieimium				
8		Natural Resources Funds						-				
9		Modifies the Definition of Affliated Entity to include "Solicitor" for Nexus purpos	601	700	1,301	800	900	1,700				
10		Impose Tax on Specified Digital Products	290	310	600	320	330	_				
11		Modify Heating Fuel Exemption	260	270	530	290	300	_				
12	HF 1980	Impose Tax on Specified Digital Products	80	100	180	120	140	_				
13		Increase Alcohol Beverage Excise Tax Rate Increase Cigarette Excise Tax Rate	73 450	485	154 935	82 478	83 472					
14		Natural Resource Fund - Subtotal	1,754	1,946	3,700	2,090	2,225	- 4,315				
15			1,734	1,940	3,700	2,090	2,223	-				
16 17		Health Impact Fund:						-				
18		Increase Cigarette Tax Rate from \$1.23 per pack to \$1.77 per pack, by 54 cents.	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)				
19		Impose Tax on Moist Snuff at a Rate of 88 Cents/Per Ounce	4,100	4,300	8,400	4,300	4,500	8,800				
20		Net Health Impact Fund	(9,403)	(9,900)	(19,303)	(9,308)	(8,575)	(17,883)				
21		Health Impact Fund transferred to the General Fund	9,403	9,900	19,303	9,308	8,575	17,883				
22												
23		Transportation Funds										
24		Greater Minnesota Transit Account	14,700	14,000	28,700	17,900	18,600	36,500				
25		County State Aid Fund	14,700	14,000	28,700	17,900	18,600	36,500				
26		Transportation funds	29,400	28,000	57,400	35,800	37,200	73,000				
27												

	А	В	С	D	E	F	G	Н
		Highway User Transportation Fund						
28								
		Motor Vehicle Rental Fee Non Profit Car Sharing	0	0	0	(10)	(11)	(21)
29								
		Transportation funds	0	0	0	(10)	(11)	(21)
30								
31								
		Total Non General Fund Total	40,557	39,846	80,403	47,188	47,989	95,177
32								