

2001 Omnibus Tax Act -- As Signed by the Governor

**GENERAL FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
<b>Sales Tax Rebate</b>						
Rebate Payments-July 15 settle-up						
Revenue Recapture						
Administrative Costs - DOR						
Administrative Costs - Treasurer						
<b>SUBTOTAL: Sales Tax Rebate</b>			<b>0</b>			<b>0</b>
<b>Property Tax Provisions</b>						
<b>Education Finance Reform</b>						
Appropriation for General Education Levy Takeover		(1,198,087)	<b>(1,198,087)</b>	(1,331,000)	(1,331,232)	<b>(2,662,232)</b>
Eliminate Educational Homestead Credit		359,847	<b>359,847</b>	406,084	410,400	<b>816,484</b>
Eliminate Agricultural Education Credit		50,135	<b>50,135</b>	56,335	56,405	<b>112,740</b>
Referendum tax base replacement aid for exempting farms & cabins from existing referendum levies; aid ends when levies expire		(8,722)	<b>(8,722)</b>	(8,722)	(8,722)	<b>(17,444)</b>
90/10 Metering		872	<b>872</b>			<b>0</b>
Appropriation for roll-in of \$415 of equalization into General Ed Levy		(199,132)	<b>(199,132)</b>	(199,132)	(199,132)	<b>(398,264)</b>
90/10 Metering		19,913	<b>19,913</b>			
Referendum Equalization (First \$140 revenue per pupil equalized at \$476,000; > \$140 but below cap equalized at \$300,000)		(24,423)	<b>(24,423)</b>	(28,358)	(29,775)	<b>(58,133)</b>
Debt Service Equalization (Levy over 15% equalized at 3,200; amount over 25% equalized at 8,000, 2000 lookback)		(12,955)	<b>(12,955)</b>	(13,020)	(11,413)	<b>(24,433)</b>
New Statewide Property Tax (C/I, cabins, commercial seasonal)	296,000	599,400	<b>895,400</b>	614,385	629,745	<b>1,244,130</b>
Dedication of growth in statewide levy to education reserve account			<b>0</b>	(14,985)	(30,345)	<b>(45,330)</b>
<b>SUBTOTAL: Education Finance Reforms</b>	<b>296,000</b>	<b>(413,152)</b>	<b>(117,152)</b>	<b>(518,413)</b>	<b>(514,069)</b>	<b>(1,032,482)</b>
<b>Class Rate Reform/Reduction</b>						
New Homestead Credit (Non-School)-40% of NTC to \$304		(244,000)	<b>(244,000)</b>	(250,100)	(256,353)	<b>(506,453)</b>
New Homestead Credit (School)		(75,000)	<b>(75,000)</b>	(76,875)	(78,797)	<b>(155,672)</b>
90/10 Metering		7,500	<b>7,500</b>	188	192	<b>380</b>
New Hmstd. Ag Land Credit (Non-School)-0.2% MV to \$230		(13,700)	<b>(13,700)</b>	(14,043)	(14,394)	<b>(28,437)</b>
New Hmstd. Ag Land Credit (School)		(3,800)	<b>(3,800)</b>	(3,895)	(3,992)	<b>(7,887)</b>
90/10 Metering		380	<b>380</b>	10	10	<b>20</b>
Rental housing tax base replacement aid			<b>0</b>	(14,100)	(20,753)	<b>(34,853)</b>
TIF Grant Aid (available until expended)	(91,000)	(38,000)	<b>(129,000)</b>	(38,000)	(38,000)	<b>(76,000)</b>
Eliminate TIF Penalties		(5,400)	<b>(5,400)</b>	(5,400)	(5,400)	<b>(10,800)</b>
Disparity Reduction Credit Offset (Non-School)		2,250	<b>2,250</b>	2,250	2,250	<b>4,500</b>
Disparity Reduction Credit Offset (School)		750	<b>750</b>	750	750	<b>1,500</b>
90/10 Metering		(75)	<b>(75)</b>			<b>0</b>
Disparity Reduction Aid Offset (Counties)		2,100	<b>2,100</b>	2,100	2,100	<b>4,200</b>
Disparity Reduction Aid Offset (Schools)		1,800	<b>1,800</b>	1,800	1,800	<b>3,600</b>
90/10 Metering		(180)	<b>(180)</b>			<b>0</b>
Property Tax Refund/Targeting Programs:						
Increase homeowner maximums to \$1500; change schedules		(59,400)	<b>(59,400)</b>	(61,400)	(64,000)	<b>(125,400)</b>
Eliminate homesteaded ag land eligibility		8,600	<b>8,600</b>	8,900	9,200	<b>18,100</b>
PTR interaction: current law		24,800	<b>24,800</b>	25,200	25,000	<b>50,200</b>
PTR interaction: proposed property tax reforms		19,100	<b>19,100</b>	20,200	21,100	<b>41,300</b>
PTR interaction: operating levy cap adjustments		(270)	<b>(270)</b>	(277)	(284)	<b>(561)</b>
PTR interaction: LMV phaseout			<b>0</b>	1,200	1,100	<b>2,300</b>
Targeting interaction: property tax reforms		2,200	<b>2,200</b>	600	700	<b>1,300</b>
Targeting interaction: LMV phaseout			<b>0</b>	2,700	700	<b>3,400</b>
Calculate targeting before PTR (reverse current order)		64	<b>64</b>	407	407	<b>814</b>
<b>SUBTOTAL: Class Rate Reform/Relief</b>	<b>(91,000)</b>	<b>(370,281)</b>	<b>(461,281)</b>	<b>(397,785)</b>	<b>(416,664)</b>	<b>(814,449)</b>
<b>Property Tax Aids</b>						
Eliminate School HACA		9,319	<b>9,319</b>	5,973	3,944	<b>9,917</b>
90/10 Metering		(1,347)	<b>(1,347)</b>			
Eliminate City HACA		200,371	<b>200,371</b>	200,371	202,035	<b>402,406</b>
Eliminate Town HACA		29,290	<b>29,290</b>	29,270	29,343	<b>58,613</b>
Eliminate Special District HACA		28,713	<b>28,713</b>	28,713	28,713	<b>57,426</b>
Eliminate Non-County Mobile Home HACA		5,177	<b>5,177</b>	5,172	5,177	<b>10,349</b>
90/10 Metering		(392)	<b>(392)</b>			
Eliminate Town LGA (2.5% growth)		3,869	<b>3,869</b>	3,966	4,065	<b>8,031</b>
Increased City LGA; formula changes (2.5% growth)		(140,000)	<b>(140,000)</b>	(143,500)	(147,088)	<b>(290,588)</b>
LGA Reform Reserve Account		(14,000)	<b>(14,000)</b>	(14,350)	(14,709)	<b>(29,059)</b>
<b>SUBTOTAL: Property Tax Aids</b>	<b>0</b>	<b>121,000</b>	<b>121,000</b>	<b>115,615</b>	<b>111,480</b>	<b>227,095</b>

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	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
<b>District Court Takeovers</b>						
Mandated Court Services Takeover: HACA Offset	0	8,701	8,701	8,701	8,701	17,402
Mandated Court Services Takeover: Appropriation	(8,701)	(8,701)	(17,402)	(8,701)	(8,701)	(17,402)
HACA for court administration expenditure growth after CY03, for aids payable in CY04; (Districts 1, 3, 6, & 10; growth = 8% after CY 2003)					(3,000)	(3,000)
<b>Ramsey and Hennepin (Districts 2 &amp; 4)</b>						
Base Appropriation				(39,240)	(39,240)	(78,480)
Fine Revenue				10,998	11,658	22,656
HACA Offset (75% first year)				21,181	28,242	49,423
Equity Adjustment for court cost transfer				(1,700)	(1,700)	(3,400)
<b>Districts 1 &amp; 3</b>						
Base Appropriation					(17,316)	(17,316)
Fine Revenue					7,678	7,678
HACA Offset (75% first year)					7,555	7,555
HACA growth reductions				139	478	617
<b>SUBTOTAL: Court Takeover</b>	<b>(8,701)</b>	<b>0</b>	<b>(8,701)</b>	<b>(8,622)</b>	<b>(5,645)</b>	<b>(14,267)</b>
<b>Out-of-Home Placement</b>						
Up to 30% of non-federal share of OHP provided Commissioner's of Human Services/Corrections certify the accuracy of data provided by counties; if a takeover occurs, the net cost is expected to be zero due to offsetting HACA reductions equal to first year payment, appropriation growth to be determined by the Legislature at a later date, and the limitation that the percent takeover cannot exceed available HACA for any metro-area county.						
<b>SUBTOTAL: Out-of-Home Placement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transit Levy Takeovers</b>						
Motor veh sales tax dedicated to "Metro Area Transit Fund" (Met. Council) - - 20.5% starting in FY03 (Net of reduction in MVST revenue due to exemption of transit vehicles)		(116,621)	(116,621)	(120,144)	(123,742)	(243,886)
Motor vehicle sales tax dedicated to "metropolitan area transit appropriation account" - - 2% starting in FY04 (Net of reduction in MVST revenue due to exemption of transit vehicles)			0	(11,721)	(12,072)	(23,793)
Motor vehicle sales tax dedicated to non-metro transit - - 1.25% starting in FY03 (Net of reduction in MVST revenues due to exemption of transit vehicles)		(7,111)	(7,111)	(7,327)	(7,546)	(14,873)
Cash flow transition funding for Met Council	(5,000)	0	(5,000)	0	0	0
Elimination of "Feathering" Aid		2,101	2,101	2,101	2,101	4,202
<b>SUBTOTAL: Transit</b>	<b>(5,000)</b>	<b>(121,631)</b>	<b>(126,631)</b>	<b>(137,091)</b>	<b>(141,259)</b>	<b>(278,350)</b>
<b>Taconite Production Tax Reform</b>						
Taconite production tax rate reduction (7 cpt begin. 2002)	(2,500)	(2,400)	(4,900)	(2,300)	(2,300)	(4,600)
Investment grants (14.7 cpt begin. 2002)	(5,100)	(5,100)	(10,200)	(4,900)	(4,900)	(9,800)
Distribution to residual funds (11.3 cpt in 2002, 0.3 cpt after)	(3,900)	(100)	(4,000)	(100)	(100)	(200)
Supplemental homestead credit expansion		(4,100)	(4,100)	(4,200)	(4,300)	(8,500)
Change in aid payment dates	600	0	600	0	0	0
<b>SUBTOTAL: Taconite Production Tax</b>	<b>(10,900)</b>	<b>(11,700)</b>	<b>(22,600)</b>	<b>(11,500)</b>	<b>(11,600)</b>	<b>(23,100)</b>
<b>Other Property Taxes</b>						
PILT for certain DOT owned lands	0	(9)	(9)	(9)	(9)	(18)
Forest Land Credit Program			0	(2,772)	(3,528)	(6,300)
Exempt biomass (poultry litter) electric generation			0	0	(30)	(30)
Exempt cogeneration (waste tires) electric generation			0	0	(14)	(14)
Public Finance Bill (Met Council Bonding)			0	(90)	(90)	(180)
<b>SUBTOTAL: Other Property Tax Provisions</b>	<b>0</b>	<b>(9)</b>	<b>(9)</b>	<b>(2,871)</b>	<b>(3,671)</b>	<b>(6,542)</b>
<b>TOTAL for PROPERTY and TACONITE TAX PROVISIONS</b>	<b>180,399</b>	<b>(795,773)</b>	<b>(615,374)</b>	<b>(960,667)</b>	<b>(981,428)</b>	<b>(1,942,095)</b>

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	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
<b>Federal Update</b>						
Individual income tax -- 2000 federal bills FY01 = (200)	(700)	(1,200)	(1,900)	(1,600)	(1,800)	(3,400)
Individual income tax -- 2001 federal bill	(16,000)	(40,500)	(56,500)	(44,800)	(58,000)	(102,800)
Corporate tax -- foreign income provisions	0	0	0	0	0	0
Corporate tax -- other provisions FY01 = (3,800)	(2,800)	(2,800)	(5,600)	(1,900)	(1,200)	(3,100)
<b>SUBTOTAL: Federal Update</b>	(19,500)	(44,500)	(64,000)	(48,300)	(61,000)	(109,300)
<b>Individual Income Tax</b>						
Military pay -- Active military stationed outside MN considered non-residents for income tax purposes	(4,400)	(4,400)	(8,800)	(4,400)	(4,400)	(8,800)
K-12 credit -- reduce to 75% of expenses (1/1/02)	0	9,100	9,100	9,600	10,100	19,700
K-12 credit & subtraction -- musical instrument purchases qualify (at 75% for credit) (eff. 1/1/02)	(610)	(640)	(1,250)	(670)	(710)	(1,380)
Modify credit for Canadian provincial taxes; allow subtraction for similar taxes in other countries	260	270	530	280	290	570
S-corp banks -- full federal conformity (1/1/01) [See accompanying provision in Corporate Tax]	21,270	23,410	44,680	25,210	26,570	51,780
Penalties reform (individuals)	0	(5,100)	(5,100)	(5,400)	(5,800)	(11,200)
Income tax offset for property tax cuts	0	35,000	35,000	36,800	38,600	75,400
<b>SUBTOTAL: Individual Income Tax</b>	16,520	57,640	74,160	61,420	64,650	126,070
<b>Corporate Franchise Tax</b>						
S-corp banks -- fully conform to federal law [See accompanying provision in Individual Income Tax]	(26,580)	(29,270)	(55,850)	(31,510)	(33,220)	(64,730)
Repeal corporate tax on insurance companies	(10,000)	(8,500)	(18,500)	(9,000)	(9,500)	(18,500)
Adopt federal deduction for charitable contributions	6,200	5,300	11,500	5,600	5,900	11,500
Penalties reform (corporate)	0	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)
Corporate tax offset for property tax cuts	0	9,000	9,000	9,500	10,000	19,500
<b>SUBTOTAL: Corporate Franchise Tax</b>	(30,380)	(24,470)	(54,850)	(26,410)	(27,820)	(54,230)
<b>Sales &amp; Use Taxes</b>						
Repeal June accelerated payment (eff. June 2003)	0	(154,230)	(154,230)	(8,590)	(9,050)	(17,640)
Telecommunications Reform (8/1/01)	47,880	59,180	107,060	62,740	66,500	129,240
Exempt telecommunications equipment (8/1/01)	(24,480)	(30,190)	(54,670)	(31,320)	(32,580)	(63,900)
Exempt certain energy-efficient appliances & products (8/1/01)	(480)	(600)	(1,080)	(630)	(650)	(1,280)
Exempt mach & equip for nursery plants (flowers) (8/1/01)	(373)	(460)	(833)	(480)	(490)	(970)
Exempt stationary feed bunks (8/1/01)	(95)	(105)	(200)	(110)	(115)	(225)
Exempt sales to ambulance services (incl. petroleum products) (8/1/01)	(30)	(36)	(66)	(37)	(38)	(75)
Exempt Met Council purchases of light rail transit vehicles and parts	0	(180)	(180)	(4,200)	(180)	(4,380)
Exempt transit vehicles (rural, opt-out, special transportation service providers, & small met council buses) (8/1/01) *	(847)	(1,023)	(1,870)	(983)	(1,017)	(2,000)
ATVs pay sales tax at registration (8/1/01)	55	60	115	60	60	120
Use tax -- allow credit for local sales taxes in other states (8/1/01)	(100)	(200)	(300)	(200)	(200)	(400)
Clarify exemption for admissions to artistic events sponsored by nonprofit (8/1/01). Contribution requirement phase-in: 3% in FY02 and FY03, 4% in FY04, 5% in FY05 and later years.	2,180	2,390	4,570	3,190	3,810	7,000
Exempt admissions to Minnesota Zoo (8/1/01)	(175)	(215)	(390)	(217)	(220)	(437)
Streamlined sales tax provisions (eff. 1/1/02) (Sewing materials not taxable)	9,300	23,000	32,300	24,100	25,200	49,300
Border city tax credits	(1,500)	0	(1,500)	0	0	0
Luverne border city tax credits	(58)	(58)	(116)	(59)	0	(59)
<b>Exemptions for construction materials</b>						
Low-income housing (non-profits and government)	(300)	(330)	(630)	(350)	(360)	(710)
Poultry litter biomass electric generation facility	(425)	(425)	(850)	0	0	0
Wood biomass electric generating plant -- extend sunset date	(180)	(20)	(200)	0	0	0
Waste tires electric cogeneration facility	(270)	(220)	(490)	0	0	0
Soybean oilseed processing co-op facility	0	(775)	(775)	0	0	0
Pork processing facility -- extend exemption one year	(100)	0	(100)	0	0	0
Granite Falls county law & family service center (tornado aid)	(55)	0	(55)	0	0	0
<b>SUBTOTAL: Sales &amp; Use Tax</b>	29,947	(104,437)	(74,490)	42,914	50,670	93,584

\*Note: In FY02, only 69.14% of the motor vehicle sales tax goes to the General Fund. This drops to 46.25% in FY03 and 44.25% in FY04 and later years.

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	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
<b>Other Taxes</b>						
Change due dates for insurance premiums and fire insurance taxes	(500)	(20)	(520)	0	0	0
Repeal automobile self-insurance tax (net of state police aid adjustment)	(100)	(100)	(200)	(100)	(100)	(200)
Mortgage tax -- Switch legal incidence from mortgagee to mortgagor, and remove exemption for fraternal (8/1/01)	2,200	2,565	4,765	2,670	2,740	5,410
Mortgage tax -- Exempt ag loans for acquisition or improvements if secured by property	(945)	(1,100)	(2,045)	(1,150)	(1,200)	(2,350)
Enact solid waste management use tax (8/1/01)	75	95	170	100	105	205
Allow commissioner to waive SWMT & agency fees for disaster construction debris (statewide & permanent)	(100)	(100)	(200)	(100)	(100)	(200)
Levy 6.5% gross receipts tax on clothing made of fur (no longer subject to sales tax under streamline sales tax provisions) (1/1/02)	600	1,600	2,200	1,700	1,800	3,500
<b>SUBTOTAL: Other Taxes</b>	1,230	2,940	4,170	3,120	3,245	6,365
<b>TOTAL: INCOME, SALES, AND OTHER TAXES</b>	(2,183)	(112,827)	(115,010)	32,744	29,745	62,489
<b>Administrative Costs (excluding sales tax rebate)</b>						
Sustainable Forest Incentive Act -- admin costs	0	(194)	(194)	0	0	0
Other property tax provisions -- admin costs	(503)	(505)	(1,008)	(462)	(462)	(924)
Penalties reform -- admin costs	0	(545)	(545)	(25)	(25)	(50)
Streamlined sales tax -- admin costs	(1,702)	(1,125)	(2,827)	0	0	0
<b>SUBTOTAL: Administrative costs (excluding rebate)</b>	(2,205)	(2,369)	(4,574)	(487)	(487)	(974)
<b>Other Provisions</b>						
Business tax study	(150)	0	(150)	0	0	0
Grants for low-income taxpayer assistance by nonprofits	(200)	0	(200)	0	0	0
Biomedical investment grant (Univ of MN)	(10,000)	0	(10,000)	0	0	0
One-year appropriation to MnDot (to cover sales tax in FY02)	(4,370)	0	(4,370)	0	0	0
Modify petroleum inspection fee	300	300	600	300	300	600
<b>SUBTOTAL: Other Provisions</b>	(14,420)	300	(14,120)	300	300	600
<b>TOTAL: GENERAL FUND (including no inflation)</b> FY01=(785,499)	161,591	(910,669)	(749,078)	(928,110)	(951,870)	(1,879,980)

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**OTHER FUNDS**

**HIGHWAY USER TAX DISTRIBUTION FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
Exempt ambulances from gas tax (8/1/01)	(80)	(97)	(177)	(97)	(98)	(195)
Exempt transit vehicles (rural, opt-out, special transportation service providers, & small met council buses) (8/1/01)**	(378)	(482)	(860)	(462)	(478)	(940)
Modify shrinkage allowance	2,500	2,540	5,040	2,590	2,640	5,230
Potential loss due to MVRT lease loophole	(6,500)	(7,500)	(14,000)	(8,500)	(9,500)	(18,000)
Close MVRT lease loophole	6,500	7,500	14,000	8,500	9,500	18,000
Administrative costs -- Dept of Revenue	(140)	0	(140)	0	0	0
<b>TOTAL: HUTDF</b>	1,902	1,961	3,863	2,031	2,064	4,095

\*\* Note: 30.86% of the motor vehicle sales tax is dedicated to HUTDF in FY2002, and 32% in FY2003 and later years.

**METRO AREA TRANSIT FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
Motor veh sales tax dedication - - 20.5% starting FY03	0	116,930	116,930	120,440	124,048	244,488
Exempt transit vehicles (rural, opt-out, special transportation service providers, & small met council buses) (8/1/01)***	0	(309)	(309)	(296)	(306)	(602)
<b>TOTAL: Metro Area Transit Fund</b>	0	116,621	116,621	120,144	123,742	243,886

\*\*\* Note: 20.5% of the motor vehicle sales tax is dedicated to the Metro Area Transit Fund in FY2003.

**GREATER MN TRANSIT FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
Motor vehicle sales tax dedicated to non-metro transit (1.25% in FY03 and later years)	0	7,130	7,130	7,345	7,565	14,910
Exempt transit vehicles (rural, opt-out, special transportation service providers, & small met council buses) (8/1/01)****	0	(19)	(19)	(18)	(19)	(37)
<b>TOTAL: Greater Minnesota Transit Fund</b>	0	7,111	7,111	7,327	7,546	14,873

\*\*\*\* Note: 1.25% of the motor vehicle sales tax is dedicated to the Greater Minnesota Transit Fund in FY2003 and later years.

**SOLID WASTE FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
Commissioner may waive SWMT for disaster construction debris (statewide & permanent)	(100)	(100)	(200)	(100)	(100)	(200)
Enact solid waste management use tax (8/1/01)	75	95	170	100	105	205
<b>TOTAL: Solid Waste Fund</b>	(25)	(5)	(30)	0	5	5

**HEALTH CARE ACCESS FUND**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
Maintain provider tax at 1.5% until 1/1/04	(19,700)	(60,100)	(79,800)	(41,520)	0	(41,520)
Delay HMO premiums tax until 1/1/04	0	(17,594)	(17,594)	(15,395)	0	(15,395)
Exempt adult day care centers	(300)	(380)	(680)	(400)	(420)	(820)
<b>TOTAL: Health Care Access Fund</b>	(20,000)	(78,074)	(98,074)	(57,315)	(420)	(57,735)

**TECHNICAL ADDENDUM:**

**Disaggregating fiscal impact of exempting transit vehicles from the motor vehicle sales tax**

	FY2002	FY2003	FY 02-03 Biennium	FY2004	FY2005	FY 04-05 Biennium
1. HUTDF (30.86% in FY02, 32% starting FY03)	(378)	(482)	(860)	(462)	(478)	(940)
2. General Fund (before new dedication to transit funds)	(847)	(1,023)	(1,870)	(983)	(1,017)	(2,000)
a. Metro Area Transit Fund (20.5% starting FY03)	0	(309)	(309)	(296)	(306)	(602)
b. Greater Minnesota Transit Fund (1.25% starting FY03)	0	(19)	(19)	(18)	(19)	(37)
c. Metro area transit appropriation account (2% starting FY94)	0	0	0	(29)	(30)	(59)
3. General Fund (net of all dedications)	(847)	(695)	(1,542)	(640)	(662)	(1,302)
<b>TOTAL FOR ALL FUNDS</b>	(1,225)	(1,505)	(2,730)	(1,445)	(1,495)	(2,940)

On the spreadsheet, line 1 is shown as cost to HUTDF, line 2 is shown as cost to General Fund in the sales tax portion of this spreadsheet, and lines 2a, 2b, and 2c are made as adjustments in the cost of the transit takeover (in the property tax section and the transit funds sections). Line 3 is the amount showing up on the bottom line as the net cost to the General Fund.