

HF	House Author	Line#	Changes to General Fund Tax Revenue (dollars in thousands)	CONFERENCE			Change from Base	CONFERENCE			Change from Base
				FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
		1	<b>TAX REVENUE</b>								
		2	<b>Income Tax</b>								
0711	Abrams	3	AMT -- allow full deduction for charitable contributions (eff. 2006)	0	(3,300)	(3,300)	(3,300)	(3,800)	(4,300)	(8,100)	(8,100)
0020	Paulsen	4	Organ donation -- subtract expenses (up to \$10,000)	(104)	(109)	(213)	(213)	(115)	(120)	(235)	(235)
0682	Severson	5	National Guard -- exempt pay for active service in Minnesota	(42)	(42)	(84)	(84)	(42)	(42)	(84)	(84)
		6	Military pay -- subtract active duty military service out of state	(960)	(970)	(1,930)	(1,930)	(980)	(990)	(1,970)	(1,970)
0389	Vanderveer		K-12 Credit -- repeal family cap & repeal need to allocate costs to specific child; phase out at \$1 per \$2 of income over \$33,500 if 2 or more children (eff. 2005)	(695)	(730)	(1,425)	(1,425)	(770)	(805)	(1,575)	(1,575)
1054	Knoblach	7									
	GOV	8	Require quarterly withholding for nonres partnerships & S-corps	13,200	850	14,050	14,050	950	1,000	1,950	1,950
	GOV	9	Require withholding on payments to certain construction subcontractors	1,800	1,800	3,600	3,600	1,800	1,800	3,600	3,600
		10	<b>Federal Conformity (income tax and corporate franchise tax)</b>								
0166	Abrams	11	Tsunami Relief Act [also \$(45) in FY2005]	40	0	40	40	0	0	0	0
0682	Severson										
0943	Lanning	12	Military Family Tax Relief Act of 2003	(680)	(330)	(1,010)	(1,010)	(340)	(350)	(690)	(690)
0002	Bradley										
0009	Wilkin	13	Medicare Act of 2003 -- Health Savings Accounts	(5,200)	(3,000)	(8,200)	(8,200)	(3,300)	(3,700)	(7,000)	(7,000)
0770	Abeler										
0780	Ruud	14	Working Families Tax Relief Act -- \$250 teacher expenses	(2,400)	0	(2,400)	(2,400)	0	0	0	0
		15	Working Families Tax Relief Act of 2005 -- other provisions	(1,580)	(70)	(1,650)	(1,650)	(115)	(130)	(245)	(245)
	GOV	16	American Job Creation Act of 2004 (selected items)	8,580	12,185	20,765	20,765	19,620	17,465	37,085	37,085
		17	Exemption for disaster mitigation grants (Public Law 109-7)	(15)	(15)	(30)	(30)	(15)	(20)	(35)	(35)
		18	<b>Subtotal: Federal Conformity</b>	(1,255)	8,770	7,515	7,515	15,850	13,265	29,115	29,115
		19	<b>Income Tax Impact of Property Tax Levy Changes (income tax and corporate franchise tax)</b>								
		20	Impact of both K-12 bill and tax bill changes	0	(6,500)	(6,500)	(6,500)	(8,500)	(8,500)	(17,000)	(17,000)
		21	Corporate Franchise Tax								
0705	Lenczewski										
0760	Abrams	22	Phase in single sales apportionment over 8 years	0	(2,300)	(2,300)	(2,300)	(9,800)	(17,200)	(27,000)	(27,000)
1387	Hornstein										
2305	Eken	23	FOC definition change	1,800	1,300	3,100	3,100	900	500	1,400	1,400
		24	<b>SUBTOTAL: Income and Corporate Franchise Taxes</b>	13,744	(1,231)	12,513	12,513	(4,507)	(15,392)	(19,899)	(19,899)
		25									
		26	<b>Sales and Use Tax</b>								
	GOV	27	Leased vehicles -- require up-front payment of sales tax (eff. 10/1/05)	18,921	19,749	38,670	38,670	5,558	666	6,224	6,224
	GOV	28	Rental vehicles tax rate -- repeal 12/31/05 expiration date for special 12.7% sales tax rate	4,790	13,800	18,590	18,590	14,500	15,200	29,700	29,700
	GOV	29	Collect cigarette sales tax at wholesale (at \$0.20/pack)* -- shift	5,400	0	5,400	5,400	0	0	0	0
	GOV	30	-- compliance impact	2,250	2,700	4,950	4,950	2,700	2,700	5,400	5,400
		31	<small>[*NOTE: Impact of increase from \$0.20 to \$0.255 included in cigarette fee revenues]</small>								
	GOV	32	Require state vendors to collect sales tax	680	2,730	3,410	3,410	4,300	4,410	8,710	8,710
	GOV	33	Define industrial production to exclude gas pipelines	9,110	11,720	20,830	20,830	11,080	10,350	21,430	21,430
1392	Nelson, P.	34	Ready-to-eat meats & seafood -- repeal 12/31/05 expiration date for exemption	(325)	(795)	(1,120)	(1,120)	(815)	(840)	(1,655)	(1,655)
0406	Gunther	35	Exempt artistic events at MNSCU & private colleges	(55)	(69)	(124)	(124)	(70)	(72)	(142)	(142)
1713	Krinkie	36	Exempt certain solar energy systems (eff. 8/1/05)	(40)	(50)	(90)	(90)	(40)	(25)	(65)	(65)
		37	Reverse Sprint case: tax telecom. wire, fiber, poles, conduit	1,500	1,560	3,060	3,060	1,620	1,690	3,310	3,310
0498	Knoblach	38	Exempt inputs for public safety radio systems (no cap)	(1,540)	(1,510)	(3,050)	(3,050)	(1,720)	(30)	(1,750)	(1,750)
		39	Catholic Charities food service exemption	(58)	(8)	(66)	(66)	(8)	(8)	(16)	(16)
		40	<b>Construction materials exemptions</b>								
		41	Olmstead County	0	(745)	(745)	(745)	(813)	(68)	(881)	(881)
		42	Red Wing	0	(70)	(70)	(70)	(13)	0	(13)	(13)
		43	Minneapolis	(70)	(190)	(260)	(260)	0	0	0	0
1691	Westrom	44	Turkey litter biomass facility	(800)	(100)	(900)	(900)	0	0	0	0
1206	Rukavina	45	Laurentian Energy biomass facility	(134)	(300)	(434)	(434)	0	0	0	0
2413	Ellison	46	Crown Hydro (Minneapolis)	(145)	(20)	(165)	(165)	0	0	0	0
0807	Dauids	47	Chatfield wastewater treatment plant	(160)	0	(160)	(160)	0	0	0	0

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				FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
2488	Abrams	Enacted HF2228	48	<b>Streamlined Sales Tax provisions</b>							
		Enacted HF2228	49	Exempt all nonprescription drugs	(7,320)	(8,250)	(15,570)	(15,570)	(8,520)	(8,780)	(17,300)
		Enacted HF2228	50	Exempt all mobility enhancing medical devices ; exempt	7,590	8,670	16,260	16,260	9,040	9,490	18,530
		Enacted HF2228	51	all other durable medical equipment only if for home use							
		Enacted HF2228	52	Increased tax revenue from voluntary payments	9,530	31,100	40,630	40,630	46,140	64,270	110,410
		Enacted HF2228	53	<b>Subtotal: Streamlined Sales Tax provisions</b>	9,800	31,520	41,320	41,320	46,660	64,980	111,640
			54	<b>SUBTOTAL: Sales Tax</b>	49,124	79,922	129,046	129,046	82,939	98,953	181,892
			55	<b>Other Taxes</b>							
	GOV		54	Alcoholic beverages -- enact 2.5% gross receipts tax (eff. 1/1/06, when sales tax rate on alcohol falls from 9% to 6.5%)	23,650	60,300	83,950	83,950	62,000	63,100	125,100
0044	Abrams		55	Life insurance -- reduce premiums tax to 1.5% (phase down over 4 years)	(1,000)	(3,500)	(4,500)	(4,500)	(5,800)	(7,900)	(13,700)
0044	Abrams		56	Insurance -- 1.26% rate if sell both property & casualty (CUNA)	90	240	330	330	250	250	500
	GOV		55	Insurance -- Subject stop-loss policies to premiums tax eff. 1/1/06	1,400	3,700	5,100	5,100	4,500	5,400	9,900
1954	Hausman	Enacted HF2228	56	Statewide property tax -- Abatement (Great River School, St. Paul)	(15)	0	(15)	(15)	0	0	0
			57	Increase cigarette tax dedication to Academic Health Center (\$22.25 mill/yr) and Medical Education fund (\$8.55 mill/yr)	(1,848)	(2,452)	(4,300)	(4,300)	(3,014)	(3,565)	(6,579)
	GOV	Enacted HF2228	56	Allow liquor tax quarterly or annually payment if liability is small	(25)	0	(25)	(25)	0	0	0
	GOV	Enacted HF2228	57	Base fur tax quarterly payments on actual quarterly revenues	(25)	0	(25)	(25)	0	0	0
1640	Magnus		58	JOBZ -- Exempt certain aerial camera equip. from sales tax (with cap)	(50)	0	(50)	(50)	0	0	0
2406	Seifert		57	JOBZ -- Meeker County refunds	(200)	0	(200)	(200)	0	0	0
0946	Abrams		58	International Trade Zone	0	0	0	0	(1,800)	(1,040)	(2,840)
			59	Tax Shelter Compliance	55,100	1,700	56,800	56,800	1,700	4,300	6,000
			58	<b>SUBTOTAL: Other Tax Provisions</b>	77,077	59,988	137,065	137,065	57,836	60,545	118,381
			59								
			60	<b>GENERAL FUND TAX REVENUE</b>	139,945	138,679	278,624	278,624	136,268	144,106	280,374
			59								
			60	<b>NON-TAX REVENUE</b>							
			61	Transfer from Tax Relief Account to General Fund	20,000	0	20,000	20,000	0	0	0
			62	<b>TAX BILL GENERAL FUND TOTAL REVENUE (Tax &amp; Non-Tax)</b>	159,945	138,679	298,624	298,624	136,268	144,106	280,374

Note: FY 2006 total includes \$40 from Chapter 1, included in February forecast.

<b>HEALTH IMPACT FEE (In Health &amp; Human Services Bill)</b>				FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
63			Cigarette fee at 75 cents per pack, including floor stock fee (eff. 8/1/05)**	192,709	203,856	396,565	396,565	200,760	197,565	398,325	398,325
64			Interaction: Cigarette excise tax revenue (due to fewer cigarette sales)	(18,181)	(20,724)	(38,905)	(38,905)	(19,708)	(18,811)	(38,519)	(38,519)
65			Interaction: Wholesale-level sales tax from \$0.20 to \$0.255/pack	6,471	5,929	12,400	12,400	5,893	5,846	11,739	11,739
66			Fee on other tobacco products (35% of wholesale price)**	16,576	19,447	36,023	36,023	20,030	20,722	40,752	40,752
67			Interaction: Tobacco products tax revenue (due to fewer sales)	(2,605)	(3,234)	(5,839)	(5,839)	(3,331)	(3,446)	(6,777)	(6,777)
68			Interaction: Sales tax on other tobacco products	419	521	940	940	537	555	1,092	1,092
69			<b>Total for cigarette and tobacco fees, including interaction</b>	195,389	205,795	401,184	401,184	204,181	202,431	406,612	406,612

Negative numbers represent a cost to the state and positive numbers represent a gain to the general fund

\*\*Cigarette and tobacco product fee revenues include changes in excise and sales tax revenue as well as the fee itself.

<b>SUMMARY OF CHANGE IN REVENUE</b>		FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
	Enacted bills:	9,735	31,520	41,255	41,255	46,660	64,980	111,640	111,640
	Cigarette and tobacco products fees and related revenue:	195,389	205,795	401,184	401,184	204,181	202,431	406,612	406,612
	Transfer from Tax Relief Account:	20,000	0	20,000	20,000	0	0	0	0
	All Other Revenue (to which revenue target applied):	130,210	107,159	237,369	237,369	89,608	79,126	168,734	168,734
	Revenue change target:				232,000				
	Amount over revenue target:				5,369				

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				FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
			(base in regular font, change items in italics)								
			<b>REFUNDS</b>								
		70	Regular Homeowner Property Tax Refund (base)	\$168,000	\$182,000	\$350,000	\$0	\$196,000	\$208,000	\$404,000	\$0
0413	Fritz	Enacted HF2228	71 <i>Utility personal property tax exemption - Faribault</i>	0	0	0	0	13	13	26	26
0578	Dempsey	Enacted HF2228	72 <i>Utility personal property tax exemption - Cannon Falls</i>	0	0	0	0	80	80	160	160
0600	Beard	Enacted HF2228	73 <i>Utility personal property tax exemption - Shakopee</i>	0	0	0	0	35	35	70	70
1691	Westrom	Enacted HF2228	74 <i>Utility personal property tax exemption poultry litter biomass facility - Benson (extension)</i>	0	0	0	0	0	30	30	30
	Clark		75 <i>Utility personal property tax exemption biomass facility - Mpls</i>	0	0	0	0	0	15	15	15
1514	Heidgerken	Enacted HF2498	76 <i>Sauk River Watershed Levy - 0.01% of market value (increase in levy)</i>	0	7	7	7	9	11	20	20
2407	Abrams	Enacted HF2498	77 <i>Met Council Bus Bonds - \$64 mil</i>	0	0	0	0	18	113	131	131
1640	Magnus		78 <i>Repeals property tax exemption for Biotech Zones</i>	0	(14)	(14)	(14)	(40)	(70)	(110)	(110)
0972	Howes		79 <i>PTR IMPACT of property tax changes : <del>Class 1c resorts</del> - reduces 1st tier to .55% up to \$500k, 2nd tier next \$1.7 mil is 1%, 3rd tier above \$2.2 mil is 1.25%, eliminates box. <del>4d</del> - reduces class rate to 0.75%. <del>K-12 levies</del> above current law by \$139.2 mil. <del>LGA</del> - increase of \$48 mil. <del>MV credit</del> - cut of \$35.3 mil. <del>LMV</del> - delays sunset 2 years</i>	0	6,229	6,229	6,229	7,582	7,631	15,213	15,213
1509	Moe										
1908	Vandever										
		80	Renter Property Tax Refund (Renter's Credit)	149,700	152,400	302,100	0	153,300	154,800	308,100	0
		81	Targeting Refund	4,950	8,910	13,860		8,580	15,400	23,980	
		82	<i>LMV - Targeting refund impact</i>	0	(110)	(110)	(110)	(110)	(7,920)	(8,030)	(8,030)
		83	Sustainable Forest Land Credits	1,987	2,086	4,073	--	2,086	2,086	4,172	--
		84	<b>Subtotal - Property Tax Refunds</b>	<b>324,637</b>	<b>351,508</b>	<b>676,145</b>	<b>6,112</b>	<b>367,553</b>	<b>380,224</b>	<b>747,777</b>	<b>7,525</b>
		85									
		86	Political Contribution Refund	4,500	6,500	11,000		4,800	5,100	9,900	
		87	Tax Refund Interest	15,000	15,000	30,000		15,000	15,000	30,000	
		88									
		89	<b>LOCAL AIDS</b>								
		90	Local Government Aid (LGA base)	436,718	436,558	873,276	0	436,558	436,558	873,116	0
		91	<i>LGA - increases LGA funding by \$48 mil in FY07 &amp; after; \$44 mil under current law formula + no tonacite offset for cities impacted by mines &amp; plants. \$4mil for small city base increase</i>	0	48,000	48,000	48,000	48,000	48,000	96,000	96,000
		92	<b>Subtotal - Local Government Aid (LGA)</b>	<b>436,718</b>	<b>484,558</b>	<b>921,276</b>	<b>921,276</b>	<b>484,558</b>	<b>484,558</b>	<b>969,116</b>	<b>969,116</b>
	Meslow	Enacted HF2498	93 <i>One-time Payment to White Bear Lake for LGA population fix</i>	105	0	105	105				
		94									
		95	County Program Aid (CPA base)	204,786	204,786	409,572	0	204,786	204,786	409,572	0
	Vandever	Enacted HF2228	96 <i>Transfer to County Aid from Courts (Washington &amp; Anoka)</i>	66	133	199	199	133	133	266	266
		97	<b>Subtotal - County Program Aid (CPA)</b>	<b>204,852</b>	<b>204,919</b>	<b>409,771</b>	<b>199</b>	<b>204,919</b>	<b>204,919</b>	<b>409,838</b>	<b>266</b>
	Vandever	Enacted HF2228	98 <i>Reduction to District Court base budget</i>	(66)	(133)	(199)	(199)	(133)	(133)	(266)	(266)
		99	County Transition Aid	1,392	928	2,320		464	0	464	
		100	Public Defender Cost	500	500	1,000		500	500	1,000	
		101	Local Impact Note Cost (DOF, MDE)	214	214	428		214	214	428	
		102	Court Takeover Aid	3,135	0	3,135		0	0	0	
		103	Court MOE Aid	1,506	0	1,506		0	0	0	
		104									
		105	Disparity Reduction Aid (DRA) School	8,654	8,736	17,390		8,736	8,736	17,472	
		106	Disparity Reduction Aid (DRA) Non-School	10,981	10,981	21,962		10,981	10,981	21,962	
		107	<b>Subtotal - DRA</b>	<b>19,635</b>	<b>19,717</b>	<b>39,352</b>		<b>19,717</b>	<b>19,717</b>	<b>39,434</b>	
		108									
		109	Indian Casino Aid	685	685	1,370		685	685	1,370	
1640	Magnus		110 <i>Repeals JOBZ Aid</i>	0	0	0	0	0	0	0	(215)

House HF	Author	Line#	Changes to General Fund Expenditures (dollars in thousands)	CONFERENCE			Change from Base	CONFERENCE			Change from Base
				FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
		111	<b>PROPERTY TAX CREDITS</b>								
		112	Homestead Market Value Credit School	60,793	58,772	119,565		57,011	55,171	112,182	
		113	Homestead Market Value Credit Non-School (base)	242,947	236,773	479,720		229,462	221,990	451,452	
		114	LMV - HMVC impact	0	28	28	28	35	36	71	71
GOV		115	Extends reductions to MV credit for cities in FY06-07	(17,800)	(17,500)	(35,300)	(35,300)				
GOV	Enacted HF2228	116	Change MV credit calculation for fractional hmsids	0	(500)	(500)	(500)	(500)	(500)	(1,000)	(1,000)
		117	Subtotal - Hmsid Market Value Credit	285,940	277,573	563,513	(35,772)	286,008	276,697	562,705	(929)
		118									
		119	Agricultural Market Value Credit School	5,052	5,023	10,075		5,023	5,023	10,046	
		120	Agricultural Market Value Credit Non-School	18,691	18,691	37,382		18,691	18,691	37,382	
		121	Subtotal - Agricultural Market Value Credit	23,743	23,714	47,457		23,714	23,714	47,428	
		122									
		123	Border City Disparity Credit School	686	711	1,397		746	784	1,530	
		124	Border City Disparity Credit Non-School	4,491	4,716	9,207		4,951	5,199	10,150	
		125	Subtotal - Border City Disparity Credit Total	5,177	5,427	10,604		5,697	5,983	11,680	
		126									
		129	Prior Year Credits	403	403	806		403	403	806	
		130	Wetlands Reimbursement Credit	1	1	2		1	1	2	
		131	Senior Property Tax Deferral Reimbursement (base)	237	296	533		370	463	833	
0657	GOV/DOR	Enacted HF2228	132	Include special assessments & charges for Senior Deferral	0	19	19	25	32	57	57
		133									
		134	<b>TACONITE TAX RELIEF AREA (TTRA) AIDS &amp; CREDITS</b>								
		135	Taconite Reimbursement (School)	561	561	1,122		561	561	1,122	
		136	Supplemental Taconite Homestead Credit (Non-School)	5,003	5,003	10,006		5,003	5,003	10,006	
		137	Taconite Replacement Aid (Non-School)	8,200	8,300	16,500		8,300	8,300	16,600	
		138									
		139	<b>LOCAL PENSION AIDS</b>								
		140	Aid to Police & Fire	84,642	91,228	175,870		98,621	106,939	205,560	
		141	Additional Amortization Aid	8,579	8,579	17,158		8,579	8,579	17,158	
		142	Local Police/Fire Amortization Aid	1,927	1,927	3,854		1,927	1,927	3,854	
		143	Redistributed Amort. Aid - TRFA	1,436	1,436	2,872		1,436	1,436	2,872	
		144	Local Police/Fire Supplemental Amort. Aid	750	750	1,500		750	750	1,500	
		145	Firefighters Relief Reimbursements	535	535	1,070		535	535	1,070	
		146	Public Employees Retirement Assoc. (PERA) Aid	14,584	14,584	29,168		14,584	14,584	29,168	
		147									
		148	<b>OTHER EXPENDITURES</b>								
		149	PILT to DNR Owned Lands (Moved to DNR budget)								
		150	PILT to DOT Owned Lands	7	9	16		9	9	18	
0551	Anderson, I		151	Increases PILT payments for LUP lands - \$0.75/acre.	0	42	42	43	44	87	87
2169	Walker		152	Taxpayer Assistance Grants (in base)	125	125	250	125	125	250	250
1041	Lanning		153	Border Cities - Allocates money to Western border city enterprise zones	1,500	0	1,500				
			154	One-time appropriation to the Vinland Center	125	0	125	125			
	Simpson		155	Disaster Grants - Otter Tail County	500	0	500	500			
	Abraham		156	Cargo Grants - International Trade Zone	750	0	750				
			157	Appropriation for DOR administration (in base)	545	545	1,090	1,090	545	545	1,090
		158									
		159	<b>Property Tax Aids and Credits, General Fund Total</b>	\$1,458,083	\$1,525,453	\$2,983,536	\$22,721	\$1,555,513	\$1,567,414	\$3,122,927	\$103,865

Negative numbers represent expenditure reductions (budget savings) and positive numbers represent expenditure increases

Taxes Spending Target	\$2,973,829
Amount over or (under) Target	\$9,707

Line#	House HF Author	NON GENERAL FUND CHANGES IN REVENUE (dollars in thousands)	CONFERENCE			Change from Base	CONFERENCE			Change from Base
			FY2006	FY2007	FY2006-07	FY2006-07	FY2008	FY2009	FY2008-09	FY2008-09
160		<b>HEALTH CARE ACCESS FUND</b>								
161	GOV	Subject stop-loss policies to insurance premiums tax	800	2,300	3,100	3,100	2,700	3,300	6,000	6,000
162	GOV	Exempt TRICARE payments from MnCare Provider Tax	(1,730)	(1,410)	(3,140)	(3,140)	(1,500)	(1,580)	(3,080)	(3,080)
163		<b>Total Health Care Access Fund</b>	(930)	890	(40)	(40)	1,200	1,720	2,920	2,920
166										
167		<b>HIGHWAY USERS TAX DISTRIBUTION FUND</b>								
168	GOV	Require up-front payment of sales tax on leased vehicles (10/1/05)	0	0	0	0	(33)	(51)	(84)	(84)
169	DOR	Pay refunds for air ambulance fuel from State Airports Fund (rather than HUTDF)	15	15	30	30	15	15	30	30
170		<b>Total HUTDF</b>	15	15	30	30	(18)	(36)	(54)	(54)
171										
172		<b>METRO AREA TRANSIT FUND</b>								
173	GOV	Require up-front payment of sales tax on leased vehicles (10/1/05)	0	0	0	0	(24)	(36)	(60)	(60)
174		<b>Total Metro Area Transit Fund</b>	0	0	0	0	(24)	(36)	(60)	(60)
175										
176		<b>GREATER MN TRANSIT FUND</b>								
177	GOV	Require up-front payment of sales tax on leased vehicles (10/1/05)	0	0	0	0	(2)	(2)	(4)	(4)
178		<b>Greater MN Transit Fund</b>	0	0	0	0	(2)	(2)	(4)	(4)
179										
180		<b>STATE AIRPORTS FUND</b>								
181	DOR	Exempt aviation fuel for air ambulances (pay refunds from Airports Fund rather than HUTDF)	(15)	(15)	(30)	(30)	(15)	(15)	(30)	(30)
182										
183		<b>SPECIAL REVENUE FUND</b>								
184		Academic Health Center -- Increase cigarette tax dedication from 6.5 cents per pack to fixed \$22.25 million per year	1,330	1,776	3,106	3,106	2,182	2,580	4,762	4,762
185		Medical Education (MERC) -- Increase cigarette tax dedication from 2.5 cents per pack to fixed \$8.55 million per year	518	676	1,194	1,194	832	985	1,817	1,817
186		<b>Special Revenue Fund</b>	1,848	2,452	4,300	4,300	3,014	3,565	6,579	6,579

Negative numbers represent a cost to the fund and positive numbers represent a gain to the fund