

2011 First Special Session, Chapter 7 (HF 20)  
 Omnibus Tax bill  
 All Numbers in Thousands

FINAL August 15, 2011

		Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	Chapter 7, 1st Special Session, 2011			Chapter 7, 1st Special Session, 2011		
Fiscal Summary		FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
<i>Positive numbers show program spending or revenue reductions; negative numbers show program savings or revenue gains.</i>									
1	<b>Forecasted Taxes, Aids and Credits Base</b>	<b>3,502,026</b>	<b>3,597,770</b>	<b>1,750,087</b>	<b>1,751,939</b>	<b>3,502,026</b>	<b>1,782,684</b>	<b>1,815,086</b>	<b>3,597,770</b>
2									
3	Total General Fund Revenue Changes	202,714	219,914	53,180	(21,510)	31,670	1,655	19,534	21,189
4	Total General Fund Expenditure Changes	(925,261)	(1,242,257)	(249,533)	(383,100)	(632,633)	(383,542)	(391,144)	(774,686)
5	<b>Total General Fund Changes (Revenues + Expenditures)</b>	<b>(722,547)</b>	<b>(1,022,343)</b>	<b>(196,353)</b>	<b>(404,610)</b>	<b>(600,963)</b>	<b>(381,887)</b>	<b>(371,610)</b>	<b>(753,497)</b>
6									
7	Total Proposed Spending Taxes, Aids & Credits (Line 1 + Line 4)	2,576,765	2,355,513	1,500,554	1,368,839	2,869,393	1,399,142	1,423,942	2,823,084
8									
9									
10									
11	<b>Transfers</b>	<b>FY 2012-13</b>	<b>FY 2014-15</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY 2012-13</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY 2014-15</b>
12									
13	Transfer Out of Cash Flow Account	(166,000)	0	(171,000)		(171,000)			-
14	Transfer Into the General Fund	166,000	0	171,000		171,000			-
15									
16	Transfer Out of Budget Reserve	(8,665)	0	(8,665)		(8,665)			-
17	Transfer into the General Fund	8,665	0	8,665		8,665			-
18									
19	Transfer Out of Douglas J. Johnson Economic Protection Fund	(60,000)	0			-			-
20	Transfer Into the General Fund	60,000	0			-			-
21									
22	<b>Tobacco Bonds</b>	<b>FY 2012-13</b>	<b>FY 2014-15</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY 2012-13</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY 2014-15</b>
23									
24	General Fund								
25	Debt Service			(400,000)	(240,000)	(640,000)	-	-	-
26									
27	Revenue Adjustment								
28	Tobacco Settlement Transfer to Pay Tobacco Bonds			0	0	0	97,124	92,403	189,527
29									

Omnibus Tax Bill

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<i>Positive numbers reflect revenue gain, negative numbers reflect revenue reduction</i>					Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	Chapter 7, 1st Special Session			Chapter 7, 1st Special Session			
HF	Author	SF	Author	General Fund Tax Revenues	Effective	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
<b>Individual Income &amp; Corporate Income Tax</b>													
Gov				Repeal Section 125 Health Insurance Credit	TY 2012			-	-	-	-	-	-
Gov				Non-Resident Entertainer Tax Changes	TY 2012			-	28	28	30	31	61
11	Bills	NA		Modifying the R&D Tax Credit									
				Second Tax Tier at 4.7% - Individual Income / Corporate	TY 2014		(34,800)						
202	Runbeck	117	Chamberlain	Accelerate Phase-in of 100% Sales Weighting from TY 2014 to TY 2012	TY 2012	(18,200)	(5,700)						
505	Davids	972	Rosen	Donation of Food Inventory	TY 2011	(350)	(600)						
820	Davids	802	Miller	Negotiating Income Tax Reciprocity	various			-	-	-	-	-	-
82	Dettmer	41	Daley	Phased-In Income Tax Subtraction for Military Retirement Pay	TY 2011	-	-						
				Phased-In Income Tax Subtraction for Military Retirement Pay, 55% Subtraction	TY 2013		(24,200)						
1293	Loon	764	Kruse	Modify Minnesota K-12 Education Tax Credit	TY 2011	-	-						
				Modify Minnesota K-12 Education Tax Credit	TY 2013		(11,000)						
<b>Subtotal - All Individual Income &amp; Corporate Tax Changes</b>						<b>(18,550)</b>	<b>(76,300)</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>31</b>	<b>61</b>
<b>Estate Tax</b>													
274	Davids	445	Benson	Qualified Farm and Small Business Property Exclusion of \$4 million									
				Qualified Farm Property (Eff for decedents dying after 12/31/10)	TY 2011	(3,900)	(5,100)						
				Qualified Small Business Property (Eff for decedents dying after 12/31/10)	TY 2011	(3,100)	(3,900)						
				Qualified Farm and Small Business Property Exclusion of \$4 million									
				Qualified Farm Property (Eff for decedents dying after 6/30/11)	TY 2011			(600)	(2,300)	(2,900)	(2,500)	(2,600)	(5,100)
				Qualified Small Business Property (Eff for decedents dying after 6/30/11)	TY 2011			(400)	(1,800)	(2,200)	(1,900)	(2,000)	(3,900)
<b>Subtotal - Estate Tax</b>						<b>(7,000)</b>	<b>(9,000)</b>	<b>(1,000)</b>	<b>(4,100)</b>	<b>(5,100)</b>	<b>(4,400)</b>	<b>(4,600)</b>	<b>(9,000)</b>
<b>Sales &amp; Use Tax</b>													
1120	S. Anders	A-13	Rest	Exempt Ring Tones (eff. Oct 2011)	FY 2012	(410)	(390)	(145)	(210)	(355)	(200)	(190)	(390)
Gov				On-line Travel Lodging Reservations Law Clarification (Day Following Enactment)	FY 2012			3,800	4,800	8,600	5,000	5,000	10,000
Gov				Sourcing Rules for Florists (eff. Oct 2011)	FY 2012			35	53	88	54	55	109
Gov				Exemption for Emergency Response Vehicle Tax Broadened (eff. Oct. 2011)	FY 2012			-	-	-	-	-	-
106	P. Anderson	NA		Water Used for Public Safety	FY 2008	(180)	(115)	(130)	(50)	(180)	(55)	(60)	(115)
393	Howes	1012	Howe	Repeal Accelerated Remittance Payment Dates	FY 2012	-	-						
758	Shimanski	371 957	DeKruif Rest	Exemption for Townships (eff. Oct 2011)	FY 2012	(1,900)	(2,200)	(700)	(1,000)	(1,700)	(1,100)	(1,100)	(2,200)

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HF	Author	SF	Author	General Fund Tax Revenues	Effective	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
706	Hancock	519	Carlson	Exempt Commuter Aircraft, Repair and Maintenance Parts	FY 2012	(2,100)	(2,200)						
1169	Downey	900	Howe	Exempt Resale Ticket Purchases (eff. Oct 2011)	FY 2012	(99)	(109)	(35)	(52)	(87)	(54)	(55)	(109)
525	Torkelson	267	Dahms	Exempt Public Safety Radio Systems, Refunds Paid After July 1, 2013	FY 2014	-	(18,540)						
			Ortman	Mining Production Materials Exemption	FY 2012	-	-	-	(49)	(49)	(65)	(65)	(130)
1531	Mazorol	1346	Michel	Exemption for Data Centers (Refunds paid after July 1, 2013)	FY 2013	-	-	-	-	-	(23,600)	(4,400)	(28,000)
785	Davids			MN State High School League Sales Tax Exemption (4 year continuation)	FY 2012			(620)	(620)	(1,240)	(625)	(630)	(1,255)
<b>Subtotal - All Sales &amp; Use Tax Changes</b>						<b>(4,689)</b>	<b>(23,554)</b>	<b>2,205</b>	<b>2,872</b>	<b>5,077</b>	<b>(20,645)</b>	<b>(1,445)</b>	<b>(22,090)</b>
<b>Statewide Property Tax Levy</b>													
				Reduction of State General Levy for Commercial Industrial Properties Pay 11-12, Reduce Levies in Pay 13-14 and begin Phase-out at 10% in Pay 15.	various	(50,100)	(119,100)						
<b>Subtotal Statewide Property Tax Levy Changes</b>						<b>(50,100)</b>	<b>(119,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Minerals</b>													
974	Melin			Nonferrous Occupation Tax, Rate Reduction from 2.45% to 1.75%, Net Proceeds Tax	8/1/2011	-	-						
	A-29		Bakk	Taconite Occupation Tax, Rate Reduction	TY 2014	-	-						
<b>Subtotal - Minerals</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Tax and Non Tax Provisions</b>													
Gov				Federal Non Admitted Insurance Conformity (NRRRA)	FY 2012	-	-	400	900	1,300	900	900	1,800
<b>Subtotal - Other Taxes</b>						<b>-</b>	<b>-</b>	<b>400</b>	<b>900</b>	<b>1,300</b>	<b>900</b>	<b>900</b>	<b>1,800</b>
<b>Federal Conformity</b>													
				Federal Conformity to four federal bills (FY 2011 carried into FY 12). *See detailed spreadsheet	various	(117,085)	-	(54,785)	21,810	(32,975)	22,460	(14,420)	8,040
<b>Subtotal - Federal Conformity</b>						<b>(122,375)</b>	<b>8,040</b>	<b>(54,785)</b>	<b>21,810</b>	<b>(32,975)</b>	<b>22,460</b>	<b>(14,420)</b>	<b>8,040</b>
<b>TOTAL - All General Fund Tax Revenue Changes</b>						<b>(202,714)</b>	<b>(219,914)</b>	<b>(53,180)</b>	<b>21,510</b>	<b>(31,670)</b>	<b>(1,655)</b>	<b>(19,534)</b>	<b>(21,189)</b>

**2011 First Special Session, Chapter 7 (HF 20)**  
**Omnibus Tax bill - Tax Aids & Credits**  
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15-Aug-11

HF	Author	SF	Author	General Fund Expenditures	Chapter 38	Chapter 38	Chapter 7, 1st Special Session, 2011			Chapter 7, 1st Special Session, 2011		
					HF 42-3E (SF 27)	HF 42-3E (SF 27)	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).												
<b>Property tax changes</b>												
22	Davids	584	Miller	Changes to 4c classification requirements	neglig	neglig	0	neglig	neglig	neglig	neglig	neglig
143	Anderson, P	77	Gimse	Glenwood twosp, allow aggregate material tax for twosp instead of Pope County								
551	LeMieur	829	Gazelka	Property tax late payment penalties modified								
679	Marquart	NA		Valuation notice required to specifically note when a property has been reclassified from previous assessment year								
629	Dettmer	581	Vanderveer	Property Tax Classification Reduction for Certain Expenditures of Nonprofit Community Service Orgs.								
A-6	LeMieur	222	Miller	Modify Green acres/Rural Preserves Property (Enacted in Laws 2011, Chap. 13)								
NA		154	Vanderveer	Green Acres Appeals of Denial	0	0						
A-7	Dettmer			Modify Homestead Market Value Exclusion for certain disabled veterans- adds primary family caregiver via federal "wounded warrior law)	(110)	(455)						
				Modify Homestead Market Value Exclusion including 5 year spouse (effective for CY12/FY13) and survivors of active duty servicemembers killed in action (effective CY13/FY14). Caregivers included.				(100)	(100)	(170)	(260)	(430)
350	Lillie	142	Wiger	Modify Duration Limit of Homestead Valuation Exclusion for Surviving Spouse of Disabled Veterans								
42	Davids	A-17	Chamberlain	Suspend Certain County Maintenance of Effort Requirements	0	0						
				County Maintenance of Effort Requirement Reduced to 90 Percent	0	0	0	0	0	0	0	0
<b>Local Development and Local Option Sales Taxes</b>												
112	Barrett	109	Nienow	Taylor's Falls - border city development zone powers established; cumulative tax reductions for all years limited to \$100,000	11	22			0			0
		178	Jungbauer	City of Ramsey - TIF boundary change only								
317	Abler			City of Ramsey - tax increment district special rules	0	0						
726	McElfrick	487	Saxhaug	City of Cohasset - Authorize Use of Tax Increment to Repay City	0	0						
861	Runbeck	653	Chamberlain	Lino Lakes TIF pooling extension	0	0						
445	Davids	284	Rest	Pooled Tax Increments for Development of Market Rate Housing	0	0						
776	Loon	420	Senjem	Extend TIF Deadline to begin Econ Development Districts	0	0						
195	Scalze	205	Chamberlain									
A102	Davids			TIF special levy - tax base adjustment included in levy limits when a TIF is decertified (PTR & Income tax interactions)	0	24						
				City of Minneapolis - Expand housing replacement TIF district to include parcels from storm damaged area, 36-mo exemption from TIF pooling limits			0	0	0	0	0	0
49	Nornes	53	Hoffman	Fergus Falls Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0
377	Shimanski	276	Newman	Hutchinson Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0
502	Lenczewski	876	Limmer	Modify Uses, Hennepin County Sales Tax 0.15%	0	0	0	0	0	0	0	0
579	Koenen	312	Dahms	Marshall Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0

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<i>Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).</i>													
28	582 Davids	423 Miller		Lanesboro Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0	0
29	608 Anderson, B	363 Koch		Clearwater Local Option Sales Tax - change uses	0	0	0	0	0	0	0	0	0
30	890 Quam	632 Senjem		Rochester Local Option Sales Tax - change uses	0	0	0	0	0	0	0	0	0
31	896 Fritz	686 Parry		Medford Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0	0
32	910 Murphy	661 Bakk		Hermantown Local Option Sales Tax - modify existing rate to 1.0%	0	0	0	0	0	0	0	0	0
33	909 Murphy	660 Bakk		Local option sales Use of ZIP codes study									
34	A-13 Hilty	644 Lourey		Cloquet Local Option Sales Tax 0.5%	0	0	0	0	0	0	0	0	0
35	825 Marquart	NA		Local government prohibited from spending resources to promote local sales tax	0	0	0	0	0	0	0	0	0
36	616 Gunther	450 Rosen		Personal property of electric generation facility exemption - Fairmont	0	0	0	0	0	0	0	0	0
37	680 Buesgens	NA		Eliminate Property Tax Levy Authority for Regional Rail Authorities									
38	138 Ward	244 Gazelka		Increase Holding Period from 8 to 10 yrs for Tax Exempt Property for Economic Development	(negli.)	(negli.)							
39				Increase Holding Period from 8 to 9 yrs for Tax Exempt Property for Economic Development.			0	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)	(negli.)
40	<b>Subtotal - All Property Tax Changes</b>				<b>(99)</b>	<b>(409)</b>	<b>0</b>	<b>(100)</b>	<b>(100)</b>	<b>(170)</b>	<b>(260)</b>	<b>(430)</b>	
41													
42	<b>Tax Refunds</b>												
43													
44		27 Ortman		Homeowner Property Tax Refund - Reduce copays, increase maximum	29,800	65,900	0	29,800	29,800	31,800	34,100	65,900	
45	982 Davids			Reduce Renter's PTR from 19% to 12% rent paid									
46	481 Runbeck	60 Robling		Reduce Renter's PTR from 19% to 15% rent paid									
47				Reduce Renter's PTR from 19% to 15% rent paid, creates separate schedules for senior/disabled and non senior/non-disabled filers, modifies eligible income, copay percent & max. refunds, eliminates annual inflation adj.	(186,100)	(204,500)							
48				Maintain Renter's PTR at 19% in FY 2012, Reduce to 17% in FY 2013			0	(26,300)	(26,300)	(26,600)	(26,800)	(53,400)	
49	481 Runbeck	60 Robling		Repeal SFIA	(31,383)	(36,701)							
50				SFIA - PTR interactions	32	70							
51				SFIA - Transition payment	500	0							
52				SFIA at \$7/acre, cap the maximum payment to any one enrollee to \$100K, no phase-out			(11,800)	(12,700)	(24,500)	(13,700)	(14,800)	(28,500)	
53	481 Runbeck	60 Robling		Eliminate Political Contribution Refund	(11,800)	(12,000)							
54				Political Contribution Refund, Suspend for 2 years			(5,400)	(6,400)	(11,800)	0	0	-	
55	<b>Subtotal Changes to Tax Refunds</b>				<b>(198,951)</b>	<b>(187,231)</b>	<b>(17,200)</b>	<b>(15,600)</b>	<b>(32,800)</b>	<b>(8,500)</b>	<b>(7,500)</b>	<b>(16,000)</b>	
56													
57	<b>Property Tax Aids &amp; Credits</b>												
58	1007 Runbeck			<b>Payment in Lieu of Taxes (PILT)</b> - calculate \$/acre @ 85% of certified Pay 2011 levels , remove inflation. PTR /Income Tax Interactions on lines 113 & 114.									

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					HF 42-3E (SF 27)	HF 42-3E (SF 27)	FY 2012	FY 2013	FY 2012-13	FY 2014	FY 2015	FY 2014-15
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59	A-13	Carlson		<b>Payment in Lieu of Taxes (PILT)</b> - calculate \$/acre @ 88% of certified Pay 2011 levels , remove inflation PTR /Income Tax Interactions on lines 113 & 114.	(6,270)	(6,960)						
60				<b>Payment in Lieu of Taxes (PILT)</b> - remove inflation			0	(170)	(170)	(310)	(480)	(790)
61				<b>Subtotal - PILT Payments</b>	<b>(6,270)</b>	<b>(6,960)</b>	<b>0</b>	<b>(170)</b>	<b>(170)</b>	<b>(310)</b>	<b>(480)</b>	<b>(790)</b>
62	1045	Runbeck		<b>Disparity Reduction Aid</b> - calculate threshold @ 105%, rate 50% certified Pay 2011 levels PTR/ Income Tax Interactions on lines 113 & 114.								
63				Eliminate Disparity Reduction Aid for Counties & Towns, begin Pay 12/FY 13	(10,041)	(20,082)						
64		27	Ortman									
65				<b>Subtotal - Disparity Reduction Aid</b>	<b>(10,041)</b>	<b>(20,082)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
66	481	Runbeck		<b>LGA payment - HF 130 levels modified</b> FY W_Houston Pay 12 reduced by 2011 one-time pymt								
67				Reduce Local Government Aid - Cities								
68		60	Robling	Reduce LGA Based on Senate position combined with House position on 1st Class Cities	(310,241)	(452,141)						
69				Houston Pay 12 reduced by 2011 one-time pymt	197	0	152	45	197	0	0	0
70		60	Robling	<b>LGA payment</b> - HF 130 levels (with Houston Adjustment)			(101,907)	(101,907)	(203,814)	(100,663)	(100,663)	(201,326)
71				PTR /Income Tax Interactions lines 113 & 114.								
72												
73				<b>Subtotal - LGA payment</b>	<b>(310,044)</b>	<b>(452,141)</b>	<b>(101,755)</b>	<b>(101,862)</b>	<b>(203,617)</b>	<b>(100,663)</b>	<b>(100,663)</b>	<b>(201,326)</b>
74												
75	982	Davids		Reduce County Program Aid	(72,702)	(72,708)						
76				Reduce County Program Aid								
77		60	Robling	PTR /Income Tax Interactions lines 113 & 114.								
78				Reduce County Program Aid (Senate Provision)			(36,354)	(36,348)	(72,702)	(32,000)	(32,000)	(64,000)
79												
80				<b>Subtotal - CPA payment</b>	<b>(72,702)</b>	<b>(72,708)</b>	<b>(36,354)</b>	<b>(36,348)</b>	<b>(72,702)</b>	<b>(32,000)</b>	<b>(32,000)</b>	<b>(64,000)</b>
81	982	Davids	60	Roblin								
82				<b>Reduce Market Value Credit</b>								
83				Cities -	(47,964)	0	(47,964)	0	(47,964)	0	0	0
84				Counties -	(56,091)	0	(56,091)	0	(56,091)	0	0	0
85	1046	Runbeck	27	Ortman								
86				<b>Convert Market Value Credit to Market Value Exclusion,</b> FY 13 and beyond PTR/ Income Tax Interactions on lines 113 & 114. Repeal MVC reduction to Towns - FY 12 only	(261,200)	(538,600)	0	(261,200)	(261,200)	(264,900)	(273,700)	(538,600)
				<b>Subtotal Market Value Credit Changes</b>	<b>(365,255)</b>	<b>(538,600)</b>	<b>(104,055)</b>	<b>(261,200)</b>	<b>(365,255)</b>	<b>(264,900)</b>	<b>(273,700)</b>	<b>(538,600)</b>

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87														
88	1046	Runbeck	27	Ortman	Modify Agriculture Market Value Credit - Cities + Towns	(1)	226	(135)	134	(1)	124	102	226	
89					<b>Subtotal Agriculture Market Value Credit Changes</b>	<b>(1)</b>	<b>226</b>	<b>(135)</b>	<b>134</b>	<b>(1)</b>	<b>124</b>	<b>102</b>	<b>226</b>	
90														
91				27	Ortman	Reduce Border City Disparity Credit - reduce by 25% each year FY 13 and beyond								
92				27	Ortman	Eliminate Wetland Reimbursement	(26)	(26)	0	(13)	(13)	(13)	(13)	(26)
93				27	Ortman	Eliminate General Fund payment of 22 cents per ton for Taconite State Aid	(14,135)	(17,000)			-			-
94														
95	42	Davids			K-12 shift savings interaction funding	12,568	514			-			-	
96				27	Ortman	K-12 shift savings interaction funding								
97				27	Ortman	SF 1030 Omnibus Education bill - PTR/Income Tax Interactions								
98						K-12 funding partial buy-back								
99					<b>Subtotal Property Tax Aids &amp; Credits Changes</b>	<b>(765,906)</b>	<b>(1,106,777)</b>	<b>(242,299)</b>	<b>(399,459)</b>	<b>(641,758)</b>	<b>(397,762)</b>	<b>(406,754)</b>	<b>(804,516)</b>	
100	<b>Levy Limits</b>													
101	A60	Holberg			Extend Current Law Levy Limits 2 years PTR/ Income Tax Interactions on lines 113 & 114.	-	-			-			-	
102	<b>Appropriations</b>													
103	48	Runbeck			Local Government ReDesign Innovation Grants	3,500	-			-			-	
104				27	Ortman	Local Government Consolidation Service-Sharing Grants								
105	701	Davids	122	Reinert	Minnesota/WI Income Tax Benchmark Study (FY 2012)	605	0	291	314	605	0	0	0	
106	725	Garofalo	529	Ortman	Tax Incidence Study Requirements Modified (3/1/2013)	0	0	15	15	30	0	0	0	
109	102	Mahoney	300	Bonoff	Science & Technology Fund (A22 Amendment)	500	0	500	0	500			0	
110					Disaster Assistance - Flood & Minneapolis tornado			9,000	0	9,000	-	-	0	
111					Tornado Disaster Relief Abatement for homesteads			160	(160)	0	0	0	0	
112					<b>Subtotal Appropriations</b>	<b>4,605</b>	<b>0</b>	<b>9,966</b>	<b>169</b>	<b>10,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	
113					Property Tax Refund Interactions	17,750	26,050	0	15,740	15,740	11,160	11,390	22,550	
114					Income Tax Interactions	17,340	26,110	0	16,150	16,150	11,730	11,980	23,710	
115														
116														
117	<b>TOTAL - All Tax Aids &amp; Credits proposals</b>					<b>(925,261)</b>	<b>(1,242,257)</b>	<b>(249,533)</b>	<b>(383,100)</b>	<b>(632,633)</b>	<b>(383,542)</b>	<b>(391,144)</b>	<b>(774,686)</b>	
118														
119														
120														
121					<b>February 2011 Forecast</b>	3,502,026	3,597,770	1,750,087	1,751,939	3,502,026	1,782,684	1,815,086	3,597,770	
122					<b>Plus Tax Aids &amp; Credits reductions</b>	<b>(925,261)</b>	<b>(1,242,257)</b>	<b>(249,533)</b>	<b>(383,100)</b>	<b>(632,633)</b>	<b>(383,542)</b>	<b>(391,144)</b>	<b>(774,686)</b>	
123					<b>Adjusted Tax Aids &amp; Credits spending</b>	2,576,765	2,355,513	1,500,554	1,368,839	2,869,393	1,399,142	1,423,942	2,823,084	

**2011 First Special Session, Chapter 7 (HF 20)**  
**Omnibus Tax bill**  
**All Numbers in Thousands**

					Chapter 38	Chapter 38	Chapter 7, 1st Spec. Session						
					HF 42-3E (SF 27)	HF 42-3E (SF 27)							
HF	Author	HF	Author	Non General Fund Tax Revenues	Fund	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
Positive numbers reflect revenue gain, negative numbers reflect revenue reduction													
				<b>Individual Income Tax</b>									
				Repeal Section 125 Health Insurance Credit	HCAF			-	55	55	60	65	125
				<i>Subtotal</i>									
				<b>Sales Tax</b>									
				Affiliate Nexus & Remote Sellers	Legacy								
1120	S. Anderson	A-13	Rest	Exempt Ring Tones	Legacy	(22)	(20)	(8)	(12)	(20)	(10)	(10)	(20)
				On-line Travel Lodging Reservations Law Clarification	Legacy			200	300	500	300	300	600
				Sourcing Rules for Florists	Legacy			2	3	5	3	3	6
106	P. Anderson	106	P. Anderson	Water Used for Public Safety	Legacy	(10)	(6)	(7)	(3)	(10)	(3)	(3)	(6)
633	Benson	633	Benson	Repeal of Refund Requirement for Capital Equipment	Legacy	-	-			-			-
		957	Rest	Exemption for Townships	Legacy	(110)	(120)	(40)	(60)	(100)	(60)	(60)	(120)
706	Hancock	519	Carlson	Exempt Commuter Aircraft, Repair and Maintenance Parts	Legacy	(100)	(100)			-			-
573	Quam,	677	Howe	Expand Exemption for Durable Medical Equipment, Effective	Legacy	-	-			-			-
1169	Downey	900	Howe	Exempt Resale Ticket Purchases	Legacy	(6)	(6)	(2)	(3)	(5)	(3)	(3)	(6)
525	Torkelson	267	Dahms	Exempt Public Safety Radio Systems, Refunds After 12/31/20	Legacy		(1,080)						
			Ortman	Exempt Mining Production Materials	Legacy	(3)	(8)	-	(3)	(3)	(4)	(4)	(8)
785	Dauids			MN State High School League	Legacy			(35)	(35)	(70)	(35)	(35)	(70)
1531	Mazorol			Exemption for Qualified Data Centers	Legacy						(1,300)	(300)	(1,600)
				<i>Subtotal</i>		(251)	(1,340)	110	187	297	(1,112)	(112)	(1,224)
				<b>Other Tax &amp; Non Tax</b>									
				Exemption for Emergency Response Vehicle Tax Broadened	HUTDF			(9)	(9)	(18)	(9)	(9)	(18)
				Exemption for Emergency Response Vehicle Tax Broadened	Transit			(6)	(6)	(12)	(6)	(6)	(12)
				Repeal Credit for Cigarette and Tobacco Bad Debt	HIF								
				<i>Subtotal</i>		-	-	(15)	(15)	(30)	(15)	(15)	(30)
				<b>Total - All Non General Fund</b>		(251)	(1,340)	95	227	267	(1,067)	(62)	(1,254)
				Subtotal - Legacy		(251)	(1,340)	110	187	297	(1,112)	(112)	(1,224)
				Subtotal - Health Care Access Fund (HCAF)		-	-	-	55	55	60	65	125
				Subtotal - Special Revenue		0	0			0			0
				Subtotal - Highway User Tax Distribution Fund		0	0	(9)	(9)	(18)	(9)	(9)	(18)
				Subtotal - Transit Fund		0	0	(6)	(6)	(12)	(6)	(6)	(12)
				Subtotal - Health Impact Fund (HIF)		0	0			0			0

	F	P	S	V	W	X	Y	Z	AA	AB	AC	AD		
1	<b>2011 Session - - All Federal Conformity Provisions</b>													
2	<b>General Fund Tax Revenue Changes</b>			Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	<b>Chapter 7 - First Special Session</b>							
3	<i>(Negative numbers represent revenue reductions or expenditures.)</i>													
4	<b>Description</b>			<b>FY 10-11</b>	<b>FY 12-13</b>	<b>FY 14-15</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
5														
6	<b>Federal Update: The Patient Protection &amp; Affordable Care Act &amp; The Reconciliation Act [Public Law 111-148 &amp; Public Law 111-152]</b>													
7	For the Itemized Deduction for Medical Expenses, Increases AGI Floor from 7.5% to 10% (1/1/13) *			0	0	16,200	0	0	0	0	0	7,900	8,300	16,200
8	Income Exclusion for Specified Indian Tribes Health Benefits (3/24/10)			(Negligible)	(Negligible)	(Negligible)	0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
9	Exclusion Under State Loan Forgiveness Programs for Certain Health Professions (Retroactive to 1/1/09)			(80)	(120)	(120)	(80)	(80)	(60)	(60)	(120)	(60)	(60)	(120)
10	Exclusion for Employer-Provided Adoption Assistance: Increase Maximum, Extend for One Year (tax year 2011)			(150)	(150)	0	(150)	(150)	(150)	0	(150)	0	0	0
11	Health Benefits to Children up to Age 26: Exclusion for Employer-Provided Amounts, Deduction for Self-Employed Persons			(1,700)	(8,100)	(11,500)	(1,700)	(1,700)	(3,900)	(4,200)	(8,100)	(5,000)	(6,500)	(11,500)
12	<b>Health Care Bills Total (Individual Income &amp; Corporate Franchise Tax)</b>			<b>(1,930)</b>	<b>(8,370)</b>	<b>4,580</b>	<b>(1,930)</b>	<b>(1,930)</b>	<b>(4,110)</b>	<b>(4,260)</b>	<b>(8,370)</b>	<b>2,840</b>	<b>1,740</b>	<b>4,580</b>
13														
14	<b>Federal Update: The Small Business Jobs Act (Public Law 111-240)</b>													
15	Individual Income Tax Provisions:													
16	Reduce from 10 to 5 Years the Recognition Period for Built-In Gains Tax (tax year 2012)			(100)	(250)	0	(100)	(100)	(250)	0	(250)	0	0	0
17	Increase Section 179 Expensing Limits and Expand Eligible Property, with 80% Add back and 5-Year Recovery (tax year 2011)			(100)	5,050	(1,400)	(100)	(100)	1,300	3,750	5,050	200	(1,600)	(1,400)
18	Remove Cellular Phones from Listed Property			0	(245)	(290)	0	0	(120)	(125)	(245)	(140)	(150)	(290)
19	Permit Partial Annuity Payments of a Nonqualified Annuity Contract (1/1/11)			0	275	675	0	0	100	175	275	275	400	675
20	Individual Income Tax Provisions			(200)	4,830	(1,015)	(200)	(200)	1,030	3,800	4,830	335	(1,350)	(1,015)
21														
22	Corporate Tax Provisions:													
23	Increase Section 179 Expensing Limits and Expand Eligible Property, with 80% Add back and 5-Year Recovery (tax year 2011)			(25)	2,180	(600)	(25)	(25)	600	1,580	2,180	100	(700)	(600)
24	Source Rules for Income on Guarantees			250	1,200	1,200	250	250	600	600	1,200	600	600	1,200
25	Corporate Tax Provisions			225	3,380	600	225	225	1,200	2,180	3,380	700	(100)	600
26	<b>Small Business Jobs Act Total (Individual Income &amp; Corporate Franchise Tax)</b>			<b>25</b>	<b>8,210</b>	<b>(415)</b>	<b>25</b>	<b>25</b>	<b>2,230</b>	<b>5,980</b>	<b>8,210</b>	<b>1,035</b>	<b>(1,450)</b>	<b>(415)</b>
27														
28	<b>Federal Update: The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (TRUIRJA) [Public Law 111-312]</b>													
29	Individual Income Tax Provisions:													
30	Repeal overall limitation on itemized deductions and phase-out of personal exemptions (tax year 2011, 2012)			0	0	0	0	0			0	0	0	0
31	Increase the Standard Deduction for Married Filers (tax years 2011 and 2012)			(14,300)	(103,500)	0		0			0	0	0	0
32	For Education Savings Accounts, Increase Contribution Limit and Other Changes			0	(200)	0	0	0	(100)	(100)	(200)	0	0	0
33	Exclusion of Employer-Provided Education Assistance			0	0	0	(3,100)	(3,100)	(6,300)	(3,200)	(9,500)	0	0	0
34	For the Student Loan Interest Deduction, Increase the Income Phase-Out (tax year 2011, 2012)			0	(11,200)	0	0	0	(5,900)	(5,300)	(11,200)	0	0	0
35	Exclusion for awards under the national health service corps scholarship program and similar programs (tax years 2011, 2012)			0	(200)	0	0	0	(100)	(100)	(200)	0	0	0

	F	P	S	V	W	X	Y	Z	AA	AB	AC	AD
1	<b>2011 Session - - All Federal Conformity Provisions</b>											
2	<b>General Fund Tax Revenue Changes</b>			Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	<b>Chapter 7 - First Special Session</b>					
3	<i>(Negative numbers represent revenue reductions or expenditures.)</i>											
4	<b>Description</b>	<b>FY 10-11</b>	<b>FY 12-13</b>	<b>FY 14-15</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
36	For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (tax years 2011, 2012)	0	(4,600)	0	0	0	(2,300)	(2,300)	(4,600)	0	0	0
37	Extend and increase the exclusion for employer-provided adoption assistance (tax year 2012)	0	(200)	0	0	0	(100)	(100)	(200)	0	0	0
38	50% Bonus depreciation with 80% add back and 5 year recovery (tax year 2012)	(1,500)	10,500	600	(1,500)	(1,500)	1,200	9,300	10,500	4,900	(4,300)	600
39	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	0	750	2,275	0	0	(50)	800	750	2,200	75	2,275
40	Suspension of 100% of net income limit on percentage depletion for oil and natural gas from marginal properties. (tax years 2011)	(5)	(25)	0	(5)	(5)	(25)	0	(25)	0	0	0
41	Deduction for Educator Classroom Expenses (tax year 2011)	0	(1,100)	0	0	0	(1,100)	0	(1,100)	0	0	0
42	Special rule for contribution of qualified conservation property (tax year 2011)	(50)	(200)	0	(50)	(50)	(200)	0	(200)	0	0	0
43	Deduction for qualified tuition and related expenses (tax year 2011)	0	(4,500)	0	0	0	(4,500)	0	(4,500)	0	0	0
44	Tax-free IRA Distributions, up to \$100,000 to certain public charities for individuals age 70.5 and older (tax year 2011)	(300)	(1,410)	(150)	(300)	(300)	(1,340)	(70)	(1,410)	(70)	(80)	(150)
45	Parity for exclusion for employer provided mass transit and parking benefits (tax year 2011)	(Negligible)	0	0	(Negligible)	(Negligible)	0	0	0	0	0	0
46	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2011)	(100)	(600)	(600)	(100)	(100)	(300)	(300)	(600)	(300)	(300)	(600)
47	Accelerated depreciation for business property on Indian reservations (tax year 2011)	(25)	(50)	50	(25)	(25)	(60)	10	(50)	20	30	50
48	Enhanced charitable contribution deduction of food inventory by other than c corporations (tax years 2010)	(50)	(250)	0	(50)	(50)	(250)	0	(250)	0	0	0
49	Special expensing rules for certain film and television productions ( tax years 2011)	(50)	(245)	75	(50)	(50)	(290)	45	(245)	40	35	75
50	Expensing of Brownfield's Environmental Remediation costs (tax year 2011)	(100)	(585)	120	(100)	(100)	(630)	45	(585)	60	60	120
51	Treatment of certain dividends or regulated investment companies (tax year 2011)	(50)	(400)	0	(50)	(50)	(400)	0	(400)	0	0	0
52	Basis adjustment to S corporation stock for charitable contributions of property (tax year 2011)	(70)	(100)	(20)	(70)	(70)	(90)	(10)	(100)	(10)	(10)	(20)
53	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2011)	(500)	(1,500)	0	(500)	(500)	(1,500)	0	(1,500)	0	0	0
54	Exclusion of 100% of gain on certain small business stock (must be acquired in tax year 2011)	0	0	0	0	0	0	0	0	0	0	0
55	For working family credit, increase the phase-out range for married joint filers by \$3,000, Indexed (tax year 2011)	0	0	0			(10,100)		(10,100)	0	0	0
56	For the working family credit, increase the phase-out range for married joint filers by and \$2,000 to \$5,000, indexed (tax year 2011)	0	0	0			(5,700)		(5,700)	0	0	0
57	Individual Income Tax Provisions	(17,100)	(119,615)	2,350	(5,900)	(5,900)	(40,135)	(1,280)	(41,415)	6,840	(4,490)	2,350
58												
59	Corporate Tax Provisions:											
60	50% Bonus depreciation with 80% add back and 5 year recovery (tax year 2012)	(3,500)	24,250	1,600	(3,500)	(3,500)	2,700	21,550	24,250	11,500	(9,900)	1,600
61	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	0	190	620	0	0	(10)	200	190	600	20	620
62	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2011)	(100)	(1,000)	(1,000)	(100)	(100)	(500)	(500)	(1,000)	(500)	(500)	(1,000)
63	Accelerated depreciation for business property on Indian reservations (tax year 2011)	(25)	(40)	50	(25)	(25)	(50)	10	(40)	20	30	50
64	Enhanced charitable contribution deduction of book inventory to public schools (tax year 2011)	(10)	(70)	0	(10)	(10)	(70)	0	(70)	0	0	0
65	Enhanced charitable contribution deduction for computer inventory for educational purposes (tax years 2011)	(100)	(400)	0	(100)	(100)	(400)	0	(400)	0	0	0
66	Election to expense mine safety equipment (tax year 2011)	(5)	(10)	Negligible	(5)	(5)	(10)	Negligible	(10)	Negligible	Negligible	Negligible

	F	P	S	V	W	X	Y	Z	AA	AB	AC	AD
1	<b>2011 Session - - All Federal Conformity Provisions</b>											
2	<b>General Fund Tax Revenue Changes</b>			Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	Chapter 38 HF 42-3E (SF 27)	<b>Chapter 7 - First Special Session</b>					
3	<i>(Negative numbers represent revenue reductions or expenditures.)</i>											
4	<b>Description</b>	<b>FY 10-11</b>	<b>FY 12-13</b>	<b>FY 14-15</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
67	Special expensing rules for certain film and television productions ( tax years 2011)	(100)	(195)	65	(100)	(100)	(235)	40	(195)	35	30	65
68	Expensing of Brownfield's Environmental Remediation costs (tax year 2011)	(200)	(880)	190	(200)	(200)	(950)	70	(880)	90	100	190
69	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2011)	0	(100)	0	0	0	(100)	0	(100)	0	0	0
70	Exception under subpart F for active financing income (tax year 2011)	(300)	(1,000)	0	(300)	(300)	(1,000)	0	(1,000)	0	0	0
71	Corporate Tax Provisions	(4,340)	20,745	1,525	(4,340)	(4,340)	(625)	21,370	20,745	11,745	(10,220)	1,525
72	<b>TRUIRJCA Act Total (Individual Income &amp; Corporate Franchise Tax)</b>	<b>(21,440)</b>	<b>(98,870)</b>	<b>3,875</b>	<b>(10,240)</b>	<b>(10,240)</b>	<b>(40,760)</b>	<b>20,090</b>	<b>(20,670)</b>	<b>18,585</b>	<b>(14,710)</b>	<b>3,875</b>
73												
74	<b>All Federal Conformity Acts - Grand Total</b>	<b>(23,345)</b>	<b>(99,030)</b>	<b>8,040</b>	<b>(12,145)</b>	<b>(12,145)</b>	<b>(42,640)</b>	<b>21,810</b>	<b>(20,830)</b>	<b>22,460</b>	<b>(14,420)</b>	<b>8,040</b>
75												

2011 First Special Session, Chapter 7 (HF 20), Omnibus Tax Bill - Tax Aids and Credits  
 General Fund Expenditures - February 2011 forecast v HF 20  
 All Numbers in Thousands

General Fund Expenditures	Feb 2011 Fest			Feb 2011 Fest			Feb 2011 Fest			2011 1st Special Session, HF 20			Feb 11 v 1st	2011 1st Special Session, HF 20			Feb 11 v 1st
	FY2010	FY2011	FY2010-11	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Special Session	FY2014	FY2015	FY2014-15	Special Session
<b>REFUNDS</b>																	
Homeowners property tax refund*	\$290,230	\$304,700	\$594,930	\$312,300	\$322,700	635,000	\$340,100	\$355,600	695,700	\$312,300	\$352,500	\$664,800	\$29,800	\$371,900	\$389,700	\$761,600	\$65,900
Renters property tax refund	185,799	145,200	\$330,999	199,400	201,600	401,000	205,000	206,300	411,300	199,400	175,300	374,700	(26,300)	178,400	179,500	357,900	(53,400)
Targeting	4,211	2,400	6,611	2,640	4,620	7,260	5,390	5,830	11,220	2,640	4,620	7,260	0	5,390	5,830	11,220	0
Forest Land Credits (SFIA)	6,972	5,728	12,700	15,079	16,304	31,383	17,634	19,067	36,701	3,279	3,604	6,883	(24,500)	3,934	4,267	8,201	(28,500)
<b>Subtotal - Property Tax Refunds</b>	487,212	458,028	945,240	529,419	545,224	1,074,643	568,124	586,797	1,154,921	517,619	536,024	1,053,643		559,624	579,297	1,138,921	
Political Contribution Refund	1,720	-	1,720	5,400	6,400	11,800	5,500	6,500	12,000	0	0	-	(11,800)	5,500	6,500	12,000	0
Tax Refund Interest	20,437	9,800	30,237	19,900	12,000	31,900	12,500	12,500	25,000	19,900	12,000	31,900	0	12,500	12,500	25,000	0
Tax Refund Delay Interest					0	0	0	0	0		0	-	0	0	0	-	0
<b>LOCAL AIDS</b>																	
Local Government Aid (LGA)	481,479	426,438	907,917	527,101	527,101	1,054,202	527,101	527,101	1,054,202	425,346	425,239	850,585	(203,617)	426,438	426,438	852,876	(201,326)
Ch 154 Mahanomen City Aid	80	80	160	80	80	160	80	80	160	80	80	160	-	80	80	160	-
<b>Subtotal- Local Government Aid (LGA)</b>	481,559	426,518	908,077	527,181	527,181	1,054,362	527,181	527,181	1,054,362	425,426	425,319	850,745		426,518	426,518	853,036	
County Program Aid	194,419	164,471	358,890	196,996	196,990	393,986	196,990	196,990	393,980	160,642	160,642	321,284	(72,702)	164,990	164,990	329,980	(64,000)
County Transition Aid	464	464	928	464	464	928	464	464	928	464	464	928	-	464	464	928	-
Ch 154 Mahanomen County Aid	450	450	900	450	450	900	450	450	900	450	450	900	-	450	450	900	-
<b>Subtotal- County Program Aid (CPA)</b>	195,333	165,385	360,718	197,910	197,904	395,814	197,904	197,904	395,808	161,556	161,556	323,112		165,904	165,904	331,808	
Public Defender Cost	279	500	779	500	500	1,000	500	500	1,000	500	500	1,000	-	500	500	1,000	-
Local Impact Notes (DOF/MDE)	214	214	428	214	214	428	214	214	428	214	214	428	-	214	214	428	-
Ch 366 Utility Transition Aid (cities and towns)	2,102	3,024	5,126	1,508	980	2,488	570	142	712	1,508	980	2,488	-	570	142	712	-
Ch 154 Mahanomen ISD #432 Aid	70	70	140	70	70	140	70	70	140	70	70	140	-	70	70	140	-
DRA School	6,567	7,693	14,260	9,552	7,966	17,518	7,966	7,966	15,932	9,552	7,966	17,518	-	7,966	7,966	15,932	0
DRA Non-School	10,162	10,090	20,252	10,041	10,041	20,082	10,041	10,041	20,082	10,041	10,041	20,082	-	10,041	10,041	20,082	0
<b>Disparity Reduction Aid (DRA)</b>	16,729	17,783	34,512	19,593	18,007	37,600	18,007	18,007	36,014	19,593	18,007	37,600		18,007	18,007	36,014	
Indian Casino Aid	764	754	1,518	754	754	1,508	754	754	1,508	754	754	1,508	-	754	754	1,508	-
Taylors Falls Border City Aid										0	0	-	-	0	0	-	-
<b>PROPERTY TAX CREDITS</b>																	
Res MVC School***	45,175	55,061	100,236	70,006	59,240	129,246	59,994	61,701	121,695	70,006	0	70,006	(59,240)	0	0	-	(121,695)
Res MVC Non-School	193,313	96,108	289,421	199,072	201,981	401,053	204,928	212,023	416,951	95,038	0	95,038	(306,015)	0	0	-	(416,951)
<b>Residential Market Value Homestead Credit</b>	238,488	151,169	389,657	269,078	261,221	530,299	264,922	273,724	538,646	165,044	0	165,044		0	0	-	
Agr MVC School	4,683	5,347	10,030	6,374	5,258	11,632	5,258	5,258	10,516	6,374	5,258	11,632	-	5,258	5,258	10,516	-
Agr MVC Non-School	19,103	18,097	37,200	18,033	18,043	36,076	18,053	18,074	36,127	17,898	18,177	36,075	(1)	18,177	18,176	36,353	226
<b>Agricultural Market Value Credit</b>	23,786	23,444	47,230	24,407	23,301	47,708	23,311	23,332	46,643	24,407	23,301	47,708		23,311	23,332	46,643	
Border City School	811	932	1,743	1,318	1,148	2,466	1,148	1,148	2,296	1,318	1,148	2,466	-	1,148	1,148	2,296	-
Border City Non-School	4,685	4,185	8,870	5,064	5,064	10,128	5,064	5,064	10,128	5,064	5,064	10,128	-	5,064	5,064	10,128	-
<b>Border City Disparity Credit</b>	5,496	5,117	10,613	6,382	6,212	12,594	6,212	6,212	12,424	6,382	6,212	12,594	-	6,212	6,212	12,424	-
Disaster Credit -School	73	40	113	146	15	161	0	0	0	146	15	161	-	0	0	-	-
Disaster Credit- Non-School	264	62	326	431	0	431	0	0	0	431	0	431	-	0	0	-	-
<b>Disaster Credit</b>	337	102	439	577	15	592	0	0	0	577	15	592	-	0	0	-	-
Prior Year Credit -School	24	13	37	128	140	268	140	140	280	128	140	268	-	140	140	280	-
Prior Year Credit- Non-School	847	586	1,433	564	564	1,128	564	564	1,128	564	564	1,128	-	564	564	1,128	-
<b>Prior Year Credits</b>	871	599	1,470	692	704	1,396	704	704	1,408	692	704	1,396	-	704	704	1,408	-
Wetlands Reimbursement Credit	6	13	19	13	13	26	13	13	26	13	0	13	(13)	0	0	-	(26)
Senior Deferral Reimbursement	647	888	1,535	1,094	1,428	2,522	1,863	2,431	4,294	1,094	1,428	2,522	-	1,863	2,431	4,294	-
Disabled Veterans Market Value Exclusion										0	(100)	(100)	(100)	(170)	(260)	(430)	(430)
Bovine TB Property Tax Credit (School)	71	91	162	119	99	218	99	99	198	119	99	218	-	99	99	198	-
Bovine TB Property Tax Credit (Non-School)	266	331	597	332	332	664	332	332	664	332	332	664	-	332	332	664	-
<b>Bovine TB Property Tax Credit</b>	337	422	759	451	431	882	431	431	862	451	431	882	-	431	431	862	-

General Fund Expenditures	Feb 2011 Fest			Feb 2011 Fest			Feb 2011 Fest			2011 1st Special Session, HF 20			Feb 11 v 1st	2011 1st Special Session, HF 20			Feb 11 v 1st
	FY2010	FY2011	FY2010-11	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Special Session	FY2014	FY2015	FY2014-15	Special Session
<b>Taconite Tax Relief Area Aids &amp; Credits</b>																	
Taconite Reimbursement (School)	561	561	1,122	561	561	1,122	561	561	1,122	561	561	1,122	-	561	561	1,122	-
Supplemental Homestead (Non-School)	5,178	5,251	10,429	5,286	5,338	10,624	5,392	5,445	10,837	5,286	5,338	10,624	-	5,392	5,445	10,837	-
Replacement Taconite Prod Tax IRRR (Non-School)*	2,159	2,850	5,009	2,850	2,850	5,700	2,850	2,850	5,700	2,850	2,850	5,700	-	2,850	2,850	5,700	-
Replacement Taconite Prod Tax Econ Dev (Non-School)*	1,145	0	1,145	0	0	0	0	0	0	0	0	0	-	0	0	0	-
Replacement Taconite Prod Tax *	4,409	3,900	8,309	3,740	4,695	8,435	5,650	5,650	11,300	3,740	4,695	8,435	-	5,650	5,650	11,300	-
Subtotal Repl Taconite Production Tax	7,713	6,750	14,463	6,590	7,545	14,135	8,500	8,500	17,000	6,590	7,545	14,135	-	8,500	8,500	17,000	-
<b>LOCAL PENSION AIDS</b>																	
Aid to Police & Fire	80,500	82,073	162,573	85,138	88,278	173,416	91,539	94,926	186,465	85,138	88,278	173,416	-	91,539	94,926	186,465	-
Police/Fire Additional Amortization Aid	0	0	-	0	0	0	0	0	0	0	0	-	-	0	0	-	-
Police/Fire Amortization Aid (Open)	0	1,760	1,760	1,760	1,760	3,520	1,760	1,760	3,520	1,760	1,760	3,520	-	1,760	1,760	3,520	-
Redistributed Amortization Aid - TRFA	5,890	3,203	9,093	3,203	3,203	6,406	3,203	3,203	6,406	3,203	3,203	6,406	-	3,203	3,203	6,406	-
Police/Fire Supplemental Amortization Aid (Open)	829	1,000	1,829	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000	-	1,000	1,000	2,000	-
Firefighters Relief Reimbursements	722	722	1,444	722	722	1,444	722	722	1,444	722	722	1,444	-	722	722	1,444	-
Public Employees Retirement Assoc. (PERA) Aid	14,390	14,384	28,774	14,384	14,384	28,768	14,384	14,384	28,768	14,384	14,384	28,768	-	14,384	14,384	28,768	-
Subtotal Local Pension Aids	102,331	103,142	205,473	106,207	109,347	215,554	112,608	115,995	228,603	106,207	109,347	215,554	-	112,608	115,995	228,603	-
<b>Other Expenditures</b>																	
PILT for DNR Owned Lands	21,824	21,777	43,601	25,339	25,659	50,998	25,953	26,269	52,222	25,339	25,489	50,828	(170)	25,643	25,789	51,432	(790)
PILT for DOT Owned Lands	0	0	-	0	0	0	0	0	0	0	0	-	0	0	0	-	0
<i>K-12 funding shift savings interaction</i>	(11,765)	(2,676)	(14,441)	0	0	0	-	-	-	-	-	-	0	-	-	-	0
<i>K-12 funding shift partial buy-back</i>	0	0	-	0	0	0	-	-	-	-	-	-	-	-	-	-	-
<b>Other Aids and One-Time Appropriations</b>																	
Disaster Relief 07 SS1 Chptr 2	131		131	0	0	0			0	0	0	-	-			-	-
Ch 389, Disaster Relief St Charles/Ottertail	0	250	250	0	0	0	0	0	0	0	0	-	-	0	0	-	-
Ch 389, Council on Results Perform Measuremt	0	0	-	940	880	1,820	890	900	1,790	940	880	1,820	-	890	900	1,790	-
SS2, Disaster Assistance - City Tax Base Replmt	0	0	-	0	50	50	0	0	0	0	50	50	-	0	0	-	-
SS2 Flood Local Option Abatement reimbursement	0	0	-	0	0	0	0	0	0	0	0	-	-	0	0	-	-
SS2 Flood Local Option Abatement reimb (non school)	0	167	167	0	0	0	0	0	0	0	0	-	-	0	0	-	-
SS2 Flood Local Option Abatement reimb (school)	0	49	49	21	0	21	0	0	0	21	0	21	-	0	0	-	-
SS1, 2011, Disaster Assistance, Flood & Tornado							9,000	0	9,000	9,000	0	9,000	9,000	0	0	-	-
Local Government Innovation Grants													-	0	0	-	-
Studies, includ. Tax Incidence, MN/WI Income Tax reciprocity Benchmarks, Estate Science & Technology Fund							306	329	635	500	0	500	635	0	0	-	-
Property Tax Refund Interactions **							0	15,740	15,740	0	15,740	15,740	15,740	11,160	11,390	22,550	22,550
Income Tax Interactions							0	16,150	16,150	0	16,150	16,150	16,150	11,730	11,980	23,710	23,710
<b>Property Tax Aids and Credits, GF Total***</b>	<b>\$1,602,360</b>	<b>\$1,399,101</b>	<b>\$3,001,461</b>	<b>\$1,750,087</b>	<b>\$1,751,939</b>	<b>\$3,502,026</b>	<b>\$1,782,684</b>	<b>\$1,815,086</b>	<b>\$3,597,770</b>	<b>\$1,500,415</b>	<b>\$1,368,978</b>	<b>\$2,869,393</b>	<b>(\$632,633)</b>	<b>\$1,399,120</b>	<b>\$1,423,918</b>	<b>\$2,823,038</b>	<b>(\$774,732)</b>
<b>Less PILT (for FYs 2012-2015)</b>				25,339	25,659	50,998	25,953	26,269	52,222	25,339	25,659	50,998		25,953	26,269	52,222	
<b>Property Tax Aids and Credits, Total w/o PILT</b>				<b>\$1,724,748</b>	<b>\$1,726,280</b>	<b>\$3,451,028</b>	<b>\$1,756,731</b>	<b>\$1,788,817</b>	<b>\$3,545,548</b>	<b>\$1,475,076</b>	<b>\$1,343,319</b>	<b>\$2,818,395</b>		<b>\$1,373,167</b>	<b>\$1,397,649</b>	<b>\$2,770,816</b>	

\* Also see PTR savings for modification to Market Value Exclusion for Certain Disabled Veterans

\*\* Includes interactions for TIF special levy when TIF decertified

\*\*\* Savings are greater here than on original spreadsheet, due to rounding of Market Value Credit elimination. Also K-12 funding shift is contained in the Education bill.