Minnesota House Fiscal Analysis Department

2020 Legislature - February 2020 vs Governor's Revised March 25, 2020 Recommendations
General Fund Spending, Tax Aids & Credits Change Item detail
March 30, 2020

Updated 3/30/2020

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	Change Item Description	Governor's Mar 25, 2020 Rec's FY2020	FY2021	FY2020-21	Rev Gov Mar 25 2020 v Feb 2020 FY2020-21	Governor's Mar 25, 2020 Rec's FY2022	FY2023	FY2022-23	Rev Gov Mar 25 2020 v Feb 2020 FY2022-23	Gov Chg Page # to Agency Profile
1	**Public Defender Cost (MMB)**									
	Base Mar 2020 fcst	$500	$500	1,000		$500	$500	1,000		
	Chg item: Public Defender Cost (MMB)	0	(500)	(500)		(500)	(500)	(1,000)		p. 23
	Chg item: Public Defender Cost to Public Defense Board	0	500	500		500	500	1,000		p. 26
	Subtotal - Change Items Public Defender Cost	***0***	***0***	***0***	0	***0***	***0***	***0***	0	
	Subtotal - Public Defender Cost Base + Changes	**500**	**500**	**1,000**		**500**	**500**	**1,000**		
2	**DOR Administration**									
	Base Mar 2020 fcst	0	0	0		0	0	0		
	Chg Item: Vapor Products and Devices gross receipts admin	0	960	960	960	790	790	1,580	1,580	p. 4
	Subtotal - DOR Administration Base + Changes	**0**	**960**	**960**		**790**	**790**	**1,580**		
3	**Tribal Nations Grants**									
	Base Mar 2020 fcst	0	0	0		0	0	0		
	Chg Item: Tribal Nations Grants[1]	11,000	0	11,000	11,000	0	0	0	0	Rev 3.25
	Subtotal - Tribal Nations Grants Base + Changes	**11,000**	**0**	**11,000**		**0**	**0**	**0**		
4	**Total Governor's March 25, 2020 Recommendations**	**11,000**	**960**	**11,960**	**11,960**	**790**	**790**	**1,580**	**1,580**	

[1] *Tribal Nations Grants was included in CH 71 (HF 4531, Art 1, sec 10), COVID-19 Response, enacted on March 28, 2020.*

Minnesota House Fiscal Analysis Department

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3.30.2020

Tax Refunds, Aids & Credits -

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

	General Fund Expenditures	FY2018-19	Feb-20 FY2020	Feb-20 FY2021	Feb-20 FY2020-21	Feb-20 FY2022	Feb-20 FY2023	Feb-20 FY2022-23	Gov REV March 25, 2020 Rec FY2020	Gov REV March 25, 2020 Rec FY2021	Gov REV March 25, 2020 Rec FY2020-21	Gov REV March 25, 2020 Rec FY2022	Gov REV March 25, 2020 Rec FY2023	Gov REV March 25, 2020 Rec FY2022-23
	REFUNDS	**$1,437,477**	$818,578	$831,130	**$1,649,708**	$861,330	$881,950	**$1,743,280**	$818,578	$831,130	**$1,649,708**	$861,330	$881,950	**$1,743,280**
1	Homestead Credit property tax refund - base	**$926,304**	$542,300	$564,900	**$1,107,200**	$590,700	$608,600	**$1,199,300**	$542,300	$564,900	**$1,107,200**	$590,700	$608,600	**$1,199,300**
2	Renters property tax refund	**446,314**	228,300	232,800	**461,100**	237,400	240,000	**477,400**	228,300	232,800	**461,100**	237,400	240,000	**477,400**
3	Targeting	**11,569**	9,621	4,700	**14,321**	5,000	5,000	**10,000**	9,621	4,700	**14,321**	5,000	5,000	**10,000**
4	Forest Land Credits (SFIA)	**21,667**	11,857	12,330	**24,187**	12,830	13,350	**26,180**	11,857	12,330	**24,187**	12,830	13,350	**26,180**
5	**Subtotal - Property Tax Refunds**	**1,405,854**	792,078	814,730	**1,606,808**	845,930	866,950	**1,712,880**	792,078	814,730	**1,606,808**	845,930	866,950	**1,712,880**
6														
7	Political Contribution Refund	**6,503**	2,200	4,000	**6,200**	3,500	4,000	**7,500**	2,200	4,000	**6,200**	3,500	4,000	**7,500**
8	Tax Refund Interest	**25,120**	24,300	12,400	**36,700**	11,900	11,000	**22,900**	24,300	12,400	**36,700**	11,900	11,000	**22,900**
9														
10	**LOCAL AIDS**	**1,746,582**	780,924	912,349	**1,693,273**	919,358	919,567	**1,838,925**	780,924	912,349	**1,693,273**	919,358	919,567	**1,838,925**
11	Local Government Aid (LGA)	**1,131,051**	456,376	561,353	**1,017,729**	564,398	564,398	**1,128,796**	456,376	561,353	**1,017,729**	564,398	564,398	**1,128,796**
12	**Subtotal- Local Government Aid (LGA)**	**1,131,051**	456,376	561,353	**1,017,729**	564,398	564,398	**1,128,796**	456,376	561,353	**1,017,729**	564,398	564,398	**1,128,796**
13														
14	County Program Aid	**442,548**	233,958	260,216	**494,174**	263,971	263,954	**527,925**	233,958	260,216	**494,174**	263,971	263,954	**527,925**
15	Public Defender Cost (MMB)	**-**	500	500	**1,000**	500	500	**1,000**	500	500	**1,000**	500	500	**1,000**
16	*Gov Chg item: Public Defender Cost (MMB)*								*0*	*(500)*	***(500)***	*(500)*	*(500)*	***(1,000)***
17	*Gov Chg item: Public Defender Cost to Public Defense Bd*								*0*	*500*	***500***	*500*	*500*	***1,000***
18														
19	Local Impact Notes (MMB/MDE)	**-**	214	214	**428**	214	214	**428**	214	214	**428**	214	214	**428**
20	**Subtotal- County Program Aid (CPA)**	**442,548**	234,672	260,930	**495,602**	264,685	264,668	**529,353**	234,672	260,930	**495,602**	264,685	264,668	**529,353**
21														
22	Township Aid	**20,191**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
23														
24	Payment in Lieu of Taxes (PILT) for DNR Owned Lands	**67,913**	35,927	36,152	**72,079**	36,377	36,602	**72,979**	35,927	36,152	**72,079**	36,377	36,602	**72,979**
25	Aquatic Invasive Species Prevention Aid	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
26	Riparian Protection Aid to Counties	**1,942**	1,000	1,000	**$2,000**	1,000	1,000	**$2,000**	1,000	1,000	**$2,000**	1,000	1,000	**$2,000**
27	Riparian Protection Aid to BWSR	**16,058**	7,000	7,000	**14,000**	7,000	7,000	**14,000**	7,000	7,000	**14,000**	7,000	7,000	**14,000**
28	**Subtotal- Riparian Protection Aid**	**18,000**	8,000	8,000	**$16,000**	8,000	8,000	**$16,000**	8,000	8,000	**$16,000**	8,000	8,000	**$16,000**
29	Indian Family Out-of-Home Placement Aid	**5,000**	5,000	5,000	**$10,000**	5,000	5,000	**$10,000**	5,000	5,000	**$10,000**	5,000	5,000	**$10,000**
30	Casino Aid to Counties	**3,140**	1,597	1,597	**3,194**	1,597	1,597	**3,194**	1,597	1,597	**3,194**	1,597	1,597	**3,194**
31														
32	Production Property Transition Aid	**190**	53	24	**77**	-	-	**-**	53	24	**77**	-	-	**-**
33	Utility Transition Aid (cities and towns)	**5**	5	3	**8**	11	12	**23**	5	3	**8**	11	12	**23**

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All Numbers in Thousands

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	General Fund Expenditures	FY2018-19	Feb-20 FY2020	Feb-20 FY2021	Feb-20 FY2020-21	Feb-20 FY2022	Feb-20 FY2023	Feb-20 FY2022-23	Gov REV March 25, 2020 Rec FY2020	Gov REV March 25, 2020 Rec FY2021	Gov REV March 25, 2020 Rec FY2020-21	Gov REV March 25, 2020 Rec FY2022	Gov REV March 25, 2020 Rec FY2023	Gov REV March 25, 2020 Rec FY2022-23
34	DRA School	**15,935**	7,971	7,967	**15,938**	7,967	7,967	**15,934**	7,971	7,967	**15,938**	7,967	7,967	**15,934**
35	DRA Non-School	**20,209**	10,123	10,123	**20,246**	10,123	10,123	**20,246**	10,123	10,123	**20,246**	10,123	10,123	**20,246**
36	**Disparity Reduction Aid (DRA)**	**36,144**	18,094	18,090	**36,184**	18,090	18,090	**36,180**	18,094	18,090	**36,184**	18,090	18,090	**36,180**
37	Mahnomen City Reimbursement Aid	**320**	160	160	**320**	160	160	**320**	160	160	**320**	160	160	**320**
38	Mahnomen County Aid	**1,800**	900	900	**1,800**	900	900	**1,800**	900	900	**1,800**	900	900	**1,800**
39	Mahnomen ISD #432 Aid	**280**	140	140	**280**	140	140	**280**	140	140	**280**	140	140	**280**
40	**Mahnomen Reimbursement Aid**	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**
41														
42	**PROPERTY TAX CREDITS**	**132,843**	88,314	105,840	**194,154**	118,591	127,938	**246,529**	88,314	105,840	**194,154**	118,591	127,938	**246,529**
43	Agr MVC School	**17,265**	8,669	8,210	**16,879**	8,157	8,157	**16,314**	8,669	8,210	**16,879**	8,157	8,157	**16,314**
44	Agr MVC Non-School	**58,542**	28,892	27,144	**56,036**	27,144	27,144	**54,288**	28,892	27,144	**56,036**	27,144	27,144	**54,288**
45	**Agricultural Market Value Credit**	**75,807**	37,561	35,354	**72,915**	35,301	35,301	**70,602**	37,561	35,354	**72,915**	35,301	35,301	**70,602**
46														
47	School Building Bond Agricultural Credit	**32,429**	37,856	55,839	**$93,695**	68,417	77,475	**$145,892**	37,856	55,839	**$93,695**	68,417	77,475	**$145,892**
48														
49	Agriculture Preservation Credit -School (w/o State Con Fnd)	**314**	62	60	**122**	60	60	**120**	62	60	**122**	60	60	**120**
50	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	**644**	133	150	**283**	130	130	**260**	133	150	**283**	130	130	**260**
51														
52	Border City Disparity -School	**5,086**	2,534	2,837	**5,371**	2,926	2,994	**5,920**	2,534	2,837	**5,371**	2,926	2,994	**5,920**
53	Border City Disparity -Non-School	**18,500**	9,959	11,457	**21,416**	11,678	11,899	**23,577**	9,959	11,457	**21,416**	11,678	11,899	**23,577**
54	**Border City Disparity Credit**	**23,586**	12,493	14,294	**26,787**	14,604	14,893	**29,497**	12,493	14,294	**26,787**	14,604	14,893	**29,497**
55														
56	Prior Year Credit -School	**(74)**	33	4	**37**	0	0	**-**	33	4	**37**	0	0	**-**
57	Prior Year Credit- Non-School	**137**	97	0	**97**	0	0	**0**	97	0	**97**	0	0	**0**
58	**Prior Year Credits**	**63**	130	4	**134**	-	-	**-**	130	4	**134**	-	-	**-**
59														
60	Reimbursements to Counties for Senior Deferral loans	**[-3067]**	[-1209]	[-1209]	**[-2418]**	[-1209]	[-1209]	**[-2418]**	[-1209]	[-1209]	**[-2418]**	[-1209]	[-1209]	**[-2418]**
61	Senior Deferral loan repayments (REV) See footnote [2] below.	**[3364]**	[1288]	[1288]	**[2576]**	[1288]	[1288]	**[2576]**	[1288]	[1288]	**[2576]**	[1288]	[1288]	**[2576]**
62	Senior Deferral appllication due date chg	**[0]**	[0]	[60]	**[60]**	[0]	[0]	**[0]**	[0]	[60]	**[60]**	[0]	[0]	**[0]**
63	**Total Senior Deferral ***	**(153)**	79	139	**218**	79	79	**158**	79	139	**218**	79	79	**158**
64														
65	**TACONITE TAX RELIEF AREA AIDS & CREDITS**	**26,374**	13,973	14,378	**28,351**	14,439	14,546	**28,985**	13,973	14,378	**28,351**	14,439	14,546	**28,985**
66	State Taconite Aid to IRRR (Non-School)	**6,171**	3,723	4,013	**7,736**	4,087	4,195	**8,282**	3,723	4,013	**7,736**	4,087	4,195	**8,282**

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67	State Taconite Aid Local Distribution	**8,424**	4,297	4,359	**8,656**	4,291	4,235	**8,526**	4,297	4,359	**8,656**	4,291	4,235	**8,526**
68	**Subtotal State Taconite Aid**	**14,595**	8,020	8,372	**16,392**	8,378	8,430	**16,808**	8,020	8,372	**16,392**	8,378	8,430	**16,808**
69	Taconite Reimbursement (School)	**1,122**	561	561	**1,122**	561	561	**1,122**	561	561	**1,122**	561	561	**1,122**
70	Supplemetal Taconite Homestead Credit (Non-School)	**10,657**	5,392	5,445	**10,837**	5,500	5,555	**11,055**	5,392	5,445	**10,837**	5,500	5,555	**11,055**
71														
72														
73	**LOCAL PENSION AIDS**	**286,830**	150,393	141,369	**291,762**	146,229	151,289	**297,518**	150,393	141,369	**291,762**	146,229	151,289	**297,518**
74														
75	Police Aid (includes only local; DNR & DPS aid in State Gov)	**148,832**	81,240	84,900	**166,140**	88,720	92,710	**181,430**	81,240	84,900	**166,140**	88,720	92,710	**181,430**
76	Fire Aid	**58,329**	30,445	31,400	**61,845**	32,310	33,260	**65,570**	30,445	31,400	**61,845**	32,310	33,260	**65,570**
77	Fire Insurance Surcharge Aid	**8,149**	3,780	4,130	**7,910**	4,260	4,380	**8,640**	3,780	4,130	**7,910**	4,260	4,380	**8,640**
78	Police & Fire Retirement Aid Supplement	**30,996**	15,500	15,500	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**
79														
80	Police/Fire Amorization Aid (Open)	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**
81	Redirected Amortization Aid - St Paul + TRFA	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**
82	Firefighters Supplemental Benefits Reimbursements	**1,334**	705	616	**1,321**	616	616	**1,232**	705	616	**1,321**	616	616	**1,232**
83														
84	Public Employees Retirement Assoc. (PERA) Aid	**27,986**	13,900	0	**13,900**	0	0	**0**	13,900	0	**13,900**	0	0	**0**
85	Fire/EMS Volunteer Retention Stipend Aid	**1,558**	0	0	-	0	0	-	0	0	-	0	0	-
86														
87	**OTHER AIDS & ONE-TIME APPROPRIATIONS**	**20,382**	9,798	5,350	**15,148**	10,274	4,880	**15,154**	20,798	6,310	**27,108**	11,064	5,670	**16,734**
88	Disaster Credit -School	**70**	23	3	**26**	28	31	**59**	23	3	**26**	28	31	**59**
89	Disaster Credit- Non-School	**212**	77	0	**77**	94	94	**188**	77	0	**77**	94	94	**188**
90	**Disaster Credit**	**282**	100	3	**103**	122	125	**247**	100	3	**103**	122	125	**247**
91	Local Option Disaster Abatement reimb (school)	**4**	0	23	**23**	25	25	**50**	0	23	**23**	25	25	**50**
92	Local Option Disaster Abatement reimb (non school)	-	0	75	**75**	75	75	**150**	0	75	**75**	75	75	**150**
93	**Local Option Disaster Abatement Reimbursement**	**4**	0	98	**98**	100	100	**200**	0	98	**98**	100	100	**200**
94					-			-			-			-
95	Border City Reimbursement	**214**	65	60	**125**	60	60	**120**	65	60	**125**	60	60	**120**
96	Performance Measuremt Reimbursement	**880**	466	469	**935**	472	475	**947**	466	469	**935**	472	475	**947**
97	City of Minneapolis Library debt service	**8,240**	4,120	4,120	**8,240**	4,120	4,120	**8,240**	4,120	4,120	**8,240**	4,120	4,120	**8,240**
98	Bloomington Infrastructure Projects	**9,562**	0	0	-	0	0	-	0	0	-	0	0	-
99	Wadena County Aid (2 years only)	**1,200**	600	600	**$1,200**	-	-	**$0**	600	600	**$1,200**	-	-	**$0**

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	General Fund Expenditures	FY2018-19	Feb-20 FY2020	Feb-20 FY2021	Feb-20 FY2020-21	Feb-20 FY2022	Feb-20 FY2023	Feb-20 FY2022-23	Gov REV March 25, 2020 Rec FY2020	Gov REV March 25, 2020 Rec FY2021	Gov REV March 25, 2020 Rec FY2020-21	Gov REV March 25, 2020 Rec FY2022	Gov REV March 25, 2020 Rec FY2023	Gov REV March 25, 2020 Rec FY2022-23
100	Local Government grants	-	4,447	0	**4,447**	5,400	0	**5,400**	4,447	0	**4,447**	5,400	0	**5,400**
101														
102	*Gov Chg Item: Tribal Nations Grants* [1]								*11,000*	-	***$11,000***	-	-	***$0***
103														
104	***DOR Administration -***													
105	*Gov Chg Item: Vapor Products and Devices gross receipts*								-	*960*	***$960***	*790*	*790*	***$1,580***
106														
107	**Property Tax Aids and Credits, GF TOTAL***	**3,650,488**	**$1,861,980**	**2,010,416**	**$3,872,396**	**$2,070,221**	**2,100,170**	**$4,170,391**	**$1,872,980**	**2,011,376**	**$3,884,356**	**$2,071,011**	**2,100,960**	**$4,171,971**
108	**Less Senior Deferral**	(153)	79	139	**218**	$79	$79	**158**	79	139	**218**	$79	$79	**158**
109	**Property Tax Aids and Credits w/o Senior Deferral**	**3,650,641**	**$1,861,901**	**$2,010,277**	**3,872,178**	**$2,070,142**	**$2,100,091**	**4,170,233**	**$1,872,901**	**$2,011,237**	**3,884,138**	**$2,070,932**	**$2,100,881**	**4,171,813**

[1] *Tribal Nations Grants was included in CH 71 (HF 4531, Art 1, sec 10), COVID-19 Response, enacted on March 28, 2020.*

2020 Legislature - Governor's Tax Revenue Recommendations based on the Feb 2020 Forecast (Feb-20)

General Fund Summary

All Numbers in Thousands

***Note** : Positive numbers represent revenue gains , negative numbers or numbers in parenthesis represent*

		CURRENT LAW	CURRENT LAW	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)
		Feb-20 *Budgeted* FY2020-21	Feb-20 *Planning* FY2022-23	*Budgeted* FY2020	*Budgeted* FY2021	Feb-20 *Budgeted* FY2020-21	*Planning* FY2022	*Planning* FY2023	Feb-20 *Planning* FY2022-23
1	**Total - Current Law, Tax Revenues**	46,669,345	49,571,270	22,770,622	23,898,723	46,669,345	24,401,403	25,169,867	49,571,270
2	Total - Changes, Tax Revenues	-	-	-	3,660	3,660	8,920	9,110	18,030
3	**TOTAL - Non Dedicated Tax Revenue (Current Law +**	46,669,345	49,571,270	22,770,622	23,902,383	46,673,005	24,410,323	25,178,977	49,589,300
4	**Individual Income Tax**								
5	Current Law - Subtotal	25,987,900	27,859,700	12,492,600	13,495,300	25,987,900	13,688,700	14,171,000	27,859,700
6	Receipts	29,217,100	31,209,300	14,321,700	14,895,400	29,217,100	15,380,100	15,829,200	31,209,300
7	Refunds	(3,229,200)	(3,349,600)	(1,829,100)	(1,400,100)	(3,229,200)	(1,691,400)	(1,658,200)	(3,349,600)
8	**Corporate Franchise Tax**								
9	Current Law - Subtotal	3,114,080	3,240,266	1,589,248	1,524,832	3,114,080	1,601,949	1,638,317	3,240,266
10	Receipts	3,573,005	3,622,108	1,826,637	1,746,368	3,573,005	1,803,165	1,818,943	3,622,108
11	Refunds	(458,925)	(381,842)	(237,389)	(221,536)	(458,925)	(201,216)	(180,626)	(381,842)
12	**Sales and Use Tax**	-	-			-			-
13	Current Law - Subtotal	12,044,105	12,823,672	5,928,159	6,115,946	12,044,105	6,313,861	6,509,811	12,823,672
14	Receipts	12,429,582	13,159,234	6,133,141	6,296,441	12,429,582	6,482,328	6,676,906	13,159,234
15	Refunds	(382,203)	(352,002)	(194,702)	(187,501)	(382,203)	(176,500)	(175,502)	(352,002)
16	Indian Sales Tax Refunds	(25,000)	(25,800)	(12,400)	(12,600)	(25,000)	(12,800)	(13,000)	(25,800)
17	MSFA	4,543	5,503	2,120	2,423	4,543	2,609	2,894	5,503
18	MPLS Sales Tax Repymnt, NFL Stad	17,183	36,737	-	17,183	17,183	18,224	18,513	36,737
19	Gov's Rec - Changes - Subtotal	-	-	-	(530)	(530)	(1,280)	(1,390)	(2,670)
19	* Interaction with Vapor Products Taxes, Other				(530)	(530)	(1,280)	(1,390)	(2,670)
20	TOTAL (current law + changes): Sales and Use Tax	12,044,105	12,823,672	5,928,159	6,115,416	12,043,575	6,312,581	6,508,421	12,821,002

2020 Legislature - Governor's Tax Revenue Recommendations based on the Feb 2020 Forecast (Feb-20)

General Fund Summary

All Numbers in Thousands

***Note** : Positive numbers represent revenue gains , negative numbers or numbers in parenthesis represent*

		CURRENT LAW	CURRENT LAW	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)
		Feb-20 *Budgeted* FY2020-21	Feb-20 *Planning* FY2022-23	*Budgeted* FY2020	*Budgeted* FY2021	Feb-20 *Budgeted* FY2020-21	*Planning* FY2022	*Planning* FY2023	Feb-20 *Planning* FY2022-23
21	**Estate Tax**	-	-			-			-
22	Current Law - Subtotal	324,100	345,700	163,900	160,200	324,100	167,500	178,200	345,700
23	Receipts	336,000	362,700	168,000	168,000	336,000	175,700	187,000	362,700
24	Refunds	(11,900)	(17,000)	(4,100)	(7,800)	(11,900)	(8,200)	(8,800)	(17,000)
		-	-			-			-
25	**Statewide Property Tax**								
26	Current Law - Subtotal	1,561,873	1,535,635	787,515	774,358	1,561,873	767,814	767,821	1,535,635
27	Receipts	1,561,873	1,535,635	787,515	774,358	1,561,873	767,814	767,821	1,535,635
28	Refunds	-	-			-			-
29	**Cigarette & Tobacco Products Tax**								
30	Current Law - Subtotal	1,144,450	1,114,740	577,270	567,180	1,144,450	559,310	555,430	1,114,740
31	Receipts	1,165,350	1,136,140	587,570	577,780	1,165,350	570,010	566,130	1,136,140
32	Refunds	(20,900)	(21,400)	(10,300)	(10,600)	(20,900)	(10,700)	(10,700)	(21,400)
33	Gov's Rec - Changes - Subtotal	-	-	-	4,190	4,190	10,200	10,500	20,700
34	Other Tax Modifications				4,190	4,190	10,200	10,500	20,700
35	TOTAL (current law + changes): Cig & Tobacco Products Tax	1,144,450	1,114,740	577,270	571,370	1,148,640	569,510	565,930	1,135,440
36	**Liquor, Wine and Beer Tax**								
37	Current Law - Subtotal	191,870	198,940	95,260	96,610	191,870	98,320	100,620	198,940
38	Receipts	193,470	200,440	96,060	97,410	193,470	99,070	101,370	200,440
39	Refunds	(1,600)	(1,500)	(800)	(800)	(1,600)	(750)	(750)	(1,500)

2020 Legislature - Governor's Tax Revenue Recommendations based on the Feb 2020 Forecast (Feb-20)

General Fund Summary

All Numbers in Thousands

***Note** : Positive numbers represent revenue gains , negative numbers or numbers in parenthesis represent*

		CURRENT LAW	CURRENT LAW	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)	GOV (Mar2020)
		Feb-20 *Budgeted* FY2020-21	Feb-20 *Planning* FY2022-23	*Budgeted* FY2020	*Budgeted* FY2021	Feb-20 *Budgeted* FY2020-21	*Planning* FY2022	*Planning* FY2023	Feb-20 *Planning* FY2022-23
40	**Lawful Gambling Taxes - Total**								
41	Current Law - Subtotal	215,900	256,200	102,150	113,750	215,900	123,350	132,850	256,200
42	Receipts	216,400	256,700	102,400	114,000	216,400	123,600	133,100	256,700
43	Refunds	(500)	(500)	(250)	(250)	(500)	(250)	(250)	(500)
44	2012 Feb. Base [not included totals]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]
45	Amount Over 2012 Base [not included tot	[142100]	[182400]	[65,250]	[76,850]	[142100]	[8,6450]	[95,950]	[182400]
46	**Insurance Gross Earning & Fire**								
47	Current Law - Subtotal	865,236	923,949	425,358	439,878	865,236	454,575	469,374	923,949
48	Receipts	869,736	928,949	427,358	442,378	869,736	457,075	471,874	928,949
49	Refunds	(4,500)	(5,000)	(2,000)	(2,500)	(4,500)	(2,500)	(2,500)	(5,000)
50	**Other Net Tax Revenue**								
51	Current Law Receipts:	1,219,831	1,272,468	609,162	610,669	1,219,831	626,024	646,444	1,272,468
52	Taconite Occupation Tax	39,400	38,700	19,700	19,700	39,400	19,700	19,000	38,700
53	Mortgage Registry Tax	273,894	256,435	146,376	127,518	273,894	126,794	129,641	256,435
54	Deed Transfer Tax	299,175	317,775	145,257	153,918	299,175	157,086	160,689	317,775
55	Controlled Substance Tax	10	10	5	5	10	5	5	10
56	Other Gross Earnings	100	100	50	50	100	50	50	100
57	Medical Assistance Surcharges	618,608	670,154	303,777	314,831	618,608	327,742	342,412	670,154
58	Other Tax Refunds	(11,356)	(10,706)	(6,003)	(5,353)	(11,356)	(5,353)	(5,353)	(10,706)

* Nongeneral fund (Legacy Funds) impact not reflected in this spreadsheet.