

2014 Session - - Omnibus Tax Bill HF 3167 - CONFERENCE COMMITTEE REPORT

As Adopted by Conference on May 16, 2014

All Numbers in Thousands

Fiscal Summary	Chapter 150		House OTB		Senate OTB		Conference Committee					
	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY2015	FY 2014-15	FY2016	FY2017	FY 2016-17
1 Current Law Base - 2014 February Forecast for Revenues	37,812,634	41,629,948	37,812,634	41,629,948	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	20,332,368	21,297,580	41,629,948
2 Current Law Base - 2014 February Forecast For Tax Aids and Credits	2,710,851	2,785,800	2,710,851	2,785,800	2,710,851	2,785,800	1,345,939	1,364,912	2,710,851	1,381,624	1,404,176	2,785,800
3												
4 Enacted Changes												
5 Total General Fund Revenue Changes	(443,295)	(956,390)										
6												
7 Total General Fund Expenditure Changes (Aid & Credits, Incl. Transfers Out)	153,380	56,306										
8												
9												
10 Budget Recommendations												
11 Total General Fund Revenue Changes (Incl. Transfers In)			(66,745)	(133,633)	(97,412)	(90,963)	(45,604)	(6,913)	(52,517)	(12,190)	(27,450)	(39,640)
12												
13 Total General Fund Expenditure Changes (Aid & Credits)			43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580	79,359
14												
15 TOTAL GENERAL FUND CHANGES - Revenues less Expenditures	(596,675)	(1,012,696)	(110,345)	(206,191)	(107,872)	(105,623)	(46,375)	(56,940)	(103,315)	(52,969)	(66,030)	(118,999)
16 TARGET									(103,325)			(119,000)
17 Difference (+ is OVER, - is UNDER)									(10)			(1)
18												
19												
20												

GENERAL FUND TAX REVENUES

Chapter 150, HF3167-3E and HF 3167 -2UE

Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Eff. Date	Chapter 150 FY 2014-15	Chapter 150 FY 2016-17	House FY 2014-15	House FY 2016-17	Senate FY 2014-15	Senate FY 2016-17	Conference FY2014	Conference FY 2015	Conference FY 2014-15	Conference FY 2016	Conference FY 2017	Conference FY 2016-17	
21					Income Tax, Corporate Tax														
22					Federal Conformity Provisions	various	(200,295)	(218,090)											
24					Increase Working Family Credit (Incl. Interaction with Federal Alignment)	TY 2013	(30,200)	(62,800)											
26					Extend Angel Tax Credit & Increase Allocation	TY 2014-2017	(3,000)	(30,000)											
27	A43	Anderson, S			Modify R&D Credit to be Refundable	TY 2016	0	0	0	(37,900)									
28	A44	Kresha			Create a Student Loan Credit	TY 2016	0	0	0	(67,500)									
29	1948	Murphy, M.			Extend Military Pay Subtraction to Active Guard Income	TY 2014	0	0	(3,000)	(4,300)			0	(3,000)	(3,000)	(2,100)	(2,200)	(4,300)	
30	1963	Anderson, S			Extend the R&D Tax Credit to Sole Proprietors	TY 2014	0	0	(1,400)	(2,900)									
31	1957	Erhardt		Rest	Exclusion of Discharge of Indebtedness on Principal Residence Subtraction Authorized	TY 2014 only	0	0	(14,300)	0	(14,300)	0							
32	DE1	Loon			Federal Update: Extend Increased Credit Rates and Maximum Credit Amounts for Federal Dependent Care Credit affecting calculation of state dependent care	Retroactive to TY 2013 only	0	0	(1,900)	0									
33	A11	Davids		Rest	Federal Update: Accelerated Charitable Contribution Deduction for the Philippines	Retroactive to TY 2013 only	0	0	0	0	0	0	(Negligible)	Negligible	0	0	0	0	0
34			2254	Kent	Qualified transportation fringe benefits income tax subtraction authorization	TY 2014					(Negligible)	(Negligible)	0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
35	3235	Norton	2848	Eken	Greater MN Internship Program Modification	DFE					0	0	0	0	0	0	0	0	0
36	759	Savick	2293	Koenen	Volunteer First Responders Income Tax Credit (\$450)	TY 2014					(8,550)	(17,100)							
37				Reinert	Increase Past Military Service Credit (\$750 to \$1,500)	TY 2014					(600)	(1,400)							
38				Reinert	Increase Combat Zone Credit (\$120 to \$200)	TY 2014					(1,400)	(2,800)							
39			2928 2057	Rest Chamberlain	Refundable Credit for (1) Certain Tutoring for Students with Disabilities and (2) Expenses Related to Reading Tutoring (CC-Expenses Related to Reading Tutoring Only)	TY 2014 only					(11,600)	0	0	(2,600)	(2,600)	0	0	0	0
40					Interaction Impact - Local Optional Revenue Income		0	(1,890)											
41					Interaction Impact - Supplemental County Program Aid for Beltrami, Mahnommen		0	130											
42					Interaction Impact - Met Council Bond Authorization		0	(40)											

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43	1608 2689	Lien Marquart			Interaction Impact - LGA Changes				0	620			0	0	0	150	150	300
44	3086	Marquart			Interaction Impact - New Agricultural Homestead Credit One-Time Supplemental Payment at \$205				700	1,000			0	600	600	500	500	1,000
45	3037	Lien			Interaction Impact -Disparity Reduction Credit				0	80			0	0	0	70	70	140
46			2342	Skoe	Interaction - CPA Increase for AIS						0	380	0	0	0	190	190	380
47			558	Metzen	Interaction - EMS Special Taxing District						0	(10)	0	0	0	0	(10)	(10)
48			2399	Jensen	Interaction - Rice County hospital district elimination ***						0	40	0	0	0	20	20	40
49		HF 3172		Cohen	Interaction - Supplemental finance bill E12 levy increase for certain districts						0	(110)						
50					Subtotal		(233,495)	(312,690)	(19,900)	(110,900)	(36,450)	(21,000)	0	(5,000)	(5,000)	(1,170)	(1,280)	(2,450)
51					Estate Tax													
52																		
53					Repeal Gift Tax	7/1/2013	(17,700)	(32,700)	0	0								
54					Modify Estate Tax Rates and Increase Exemption Amount	TY 2014	(25,000)	(111,600)	0	0								
55					Clarifying the three-year look back for gifts	various			0	0	0	0	0	0	0	0	0	0
56					Excluding from Minnesota taxable estate, art on loan	various			0	0	0	0	0	0	0	0	0	0
57					Subtotal		(42,700)	(144,300)	0	0	0	0	0	0	0	0	0	0
58																		
59					Sales & Use Tax													
60					Repeal - - Electronic & Commercial Equipment & Repair	4/1/2014	(94,600)	(182,700)										
61					Repeal - - Storage & Warehousing	4/1/2014	(95,400)	(184,400)										
62					Reinstate - - Exemption for Telecomm., Cap. Eptmt	4/1/2014	(41,700)	(82,200)										
63					Delay Effective Date - Up-front Capital Equipment Exemption from 9/1/2014 to 7/1/2015	DFE	64,600	(50,100)										
64					Expand Local Government Exemption	7/1/2014	0	0										
65	1885	Davnie	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%	5/30/2014	0	0	(23,460)	(2,020)	(23,460)	(2,020)	(22,900)	(560)	(23,460)	(900)	(1,120)	(2,020)
66		Lenczewski	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000	5/30/2014	0	0	(16,700)	(1,500)	(16,700)	(1,500)	(16,300)	(400)	(16,700)	(670)	(830)	(1,500)

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67	2195	Freiberg			Expand Local Gov'ts Exemption to Joint Powers, HRAs, Port Authorities, EDAs.	7/1/2016	0	0	0	(16,200)					0			0
68	2195	Freiberg			Expand Local Gov'ts Exemption - Provide Explicit List of Local Government Activities	7/1/2015	0	0	(800)	(1,800)			0	(150)	(150)	(170)	(170)	(340)
69			1860	Rest	Expand Local Gov'ts Exemption to All Local Entities & Modify list of Local Government Activities	1/1/2015					(11,200)	(55,200)						
70					Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption effective 1/1/2017 **	1/1/2016							0	0	0	(8,400)	(23,100)	(31,500)
71	3233	Wills			Exemption Modified for Funding Threshold for Non Profits	7/1/2014	0	0	(170)	(340)								
72			2693	Skoe	Exemption Modified for Funding Threshold for Non Profits	1/1/2015					(60)	(340)	0	(60)	(60)	(170)	(170)	(340)
73	802	Lesch	1064	Sparks	Exemption - Coin Operated Amusement Machines	7/1/2014	0	0	(210)	(520)	(210)	(520)	0	(210)	(210)	(250)	(270)	(520)
74	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition	4/1/2014 to 7/1/2015	0	0	(72)	0			(24)	(48)	(72)	0	0	0
75	3156	Petersburg			Temporary Amnesty- Agricultural Centers	DFE	0	0	(6)	0								
76	2323	Gunther			Temporary Amnesty- Animal Shelters	DFE	0	0	0	0								
77					Voluntary Compliance Program - - Animal Shelters	DFE							(Unknown)	0	0	0	0	0
78	2673	Selcer	1842	Rest	Exempting certain presentations accessed digitally	various			0	0	0	0	0	0	0	0	0	0
79	2951	Savick	2781	Koenen	Greater MN sales tax exemption modifications	DFE			0	0	0	0	0	0	0	0	0	0
80			1203	Eaton	Medical Device Exemption Retroactivity (CC Amend to Limit to Certain Refunds)	4/1/2009-6/30/2013					(1,500)	0	(1,100)	0	(1,100)	0	0	0
81			2918	Pappas	NCSL sales tax exemption (incl. liquor gross receipts)	7/1/2014-12/31/2014					(62)	0	0	(62)	(62)	0	0	0
82	3272	Lenczewski	2961	Hoffman	Biopharmaceutical facility construction materials exemption modification	DFE			0	0	0	0	0	0	0	0	0	0
83	3194	Davids	2934	Rest	Data center clarification and effective date modification	DFE			0	0	0	0	0	0	0	0	0	0
84	2436	Davids	2217	Jensen	Trail grooming equipment for certain clubs sales tax exemption	7/1/2014					(280)	(570)	0	(280)	(280)	(280)	(290)	(570)
85	3321	Marquart	2884	Clausen	Certain school tickets exemption made permanent	DFE					0	(1,580)						
86	2267	Rosenthal	2008	Franzen	Bullion coin exemption	7/1/2014					(430)	(1,020)						
87					Subtotal		(167,100)	(499,400)	(41,418)	(22,380)	(53,902)	(62,750)	(40,324)	(1,770)	(42,094)	(10,840)	(25,950)	(36,790)
88																		

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89					Other Tax and Non Tax Items														
90	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000 for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(120)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
91		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4% for Tobacco, Cigarette & Alcohol Taxes.	5/30/2014			(5,193)	(120)	(5,193)	(120)	(5,160)	(33)	(5,193)	(50)	(70)	(120)	
92	1826	Davnie			Microdistillery Tax Credit*	FY 2015			0	(Negligible)			0	(60)	(60)	(80)	(100)	(180)	
93			2346	Metzen	Farm Wineries Bulk Purchases*	7/1/2014							0	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	
94			2910	Skoe	Cigarette Excise Tax Rate- Eliminate 2nd Tier Rate	7/1/2014					(50)	(100)	0	(50)	(50)	(50)	(50)	(100)	
95	1302	Carlson			Vehicle Titles - Transfer on Death (Revenue Loss due to Loss of Recoveries for Medical Assistance).	FY 2015			(114)	(233)									
96	2207	Lenczewski	2128	Skoe	Lottery - certain prohibitions (moved to Senate floor separately)						(1,757)	(7,023)							
97					Subtotal				(5,427)	(353)	(7,120)	(7,243)	(5,280)	(143)	(5,423)	(180)	(220)	(400)	
98					Summary														
99					Tax Revenue Change Items														
100					Tax Revenue Change Items		(443,295)	(956,390)	(66,745)	(133,633)	(97,472)	(90,993)	(45,604)	(6,913)	(52,517)	(12,190)	(27,450)	(39,640)	
101					Total Tax Revenues (February Forecast 2014)		37,812,634	41,629,948	37,812,634	41,629,948	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	20,332,368	21,297,580	41,629,948	
102					Total Tax Revenues with Change Items		37,369,339	40,673,558	37,745,889	41,496,315	37,715,162	41,538,955	18,458,758	19,301,359	37,760,117	20,320,178	21,270,130	41,590,308	
103																			
104					Transfers														
105					Transfer from the IRRRB to the General Fund						60	30							
106					Subtotal		0	0	0	0	60	30							
107																			
108					Total Revenue Change (Tax Revenues + Transfers-in)		(443,295)	(956,390)	(66,745)	(133,633)	(97,412)	(90,963)	(45,604)	(6,913)	(52,517)	(12,190)	(27,450)	(39,640)	
109																			
110					*Reflects passage during 2014 session of the Liquor Omnibus Bill (SF 2336/Chapter 240) on May 9, 2014 with authorization of cocktail rooms and farm winery bulk purchases														
111					** If the local government exemption provision was fully-phased-in for 12 months in FY 2017, the revenue impact is estimated to be \$27.1 million														
112					***Signed by the Governor on 5/1/2014 (Chapter 183)														

GENERAL FUND TAX AIDS AND CREDITS

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee						
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	
TAX AIDS AND CREDITS																		
113					Property Tax Refund changes													
114	HF 3142	Faust			Property Tax Relief (one-time, incrs 3% Hmwnr PTR,													
115	HF 2929	Hansen			incrs 5% Renter PTR)													
					Homeowner PTR			12,100	100			0	12,100	12,100	100	0	100	
116					Renter PTR - Conference Committee @ 6%			10,400	100			0	12,500	12,500	100	0	100	
117					DOR administration (preliminary)			40	100									
118					Total - PTR changes			22,540	200			0	24,600	24,600	200	0	200	
119					Section Summary:													
120					Subtotal Property Tax Refund changes			22,540	200			0	24,600	24,600	200	0	200	
121																		
122					Tax Aids and Credits changes													
124					Local Government Aid changes													
125	HF 1608	Lien			a) Net Chg from current law from 1.5% to 2.87%			0	33,400									
126	HF 2689	Simonson			(inflation @ \$11 M + population @ \$3M)													
127					b) Additional appropriation							0	0	0	7,800	7,800	15,600	
128	HF 2465	Lien			c) PTR interactions			0	(870)			0	0	0	(200)	(200)	(400)	
129	HF 3289	Franson			d) LGA aid losses calc modified			0	0			0	0	0	0	0	0	
130					e) LGA aid -Forgive penalty (Bluffton)			20	28			0	20	20	28	0	28	
131					Total - LGA changes			20	32,558			0	20	20	7,628	7,600	15,228	
132	HF 2789	Lenczewski	2230	Skoe	LGA/PILT distribution modification					0	0							
133					PILT distribution-wildlife mgmt lands correction							71	0	71	0	0	0	
134																		
135					County Program Aid changes													
136					Supplemental County Program Aid (Beltrami,	0	7,500											
137					Mahnomen)													
138	HF 2697	McNamar			Property Tax Refund Interaction	0	(180)					0	740	740	0	0	0	
139	HF2855	Lenczewski	2342	Skoe	CPA hold harmless from 2013 chg			740	0			0	740	740	0	0	0	
140					CPA for prevention of Aquatic Invasive Species					10,000	15,000							
141					Property Tax Refund Interaction					0	(520)							
142					Total - CPA changes	0	7,320	740	0	10,000	14,480	0	740	740	0	0	0	
143					Aquatic Invasive Species Prevention Aid							0	4,500	4,500	10,000	10,000	20,000	
144					Property Tax Refund Interaction							0	0	0	(260)	(260)	(520)	
145					Total County AIS Prevention Aid changes							0	4,500	4,500	9,740	9,740	19,480	
146																		
147	HF 3099	Falk			Transition aid for business production property (bins &			0	160			0	0	0	0	160	160	
147	HF 3122				tanks) tax exemption (5 yrs, thru Pay 2020)													

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148					Property Tax Refund Interaction			0	30			0	0	0	30	30	
149					Total Transition aid and property definition changes			0	190			0	0	0	190	190	
150			2686	Koenen	Business production property (bins & tanks) tax exemption definition modified												
151					Property Tax Refund Interaction					0	40						
152					Total Business property definition changes					0	40						
153																	
154	HF 2975	Lien			Border City Enterprise Zones - Allocation (5 years) and business tax credit modification			1,500	6,000								
155					Property Tax Refund Interaction			(negli)	(negli)								
156					Total - Border City Enterprise Zones			1,500	6,000								
157																	
158	HF 3037	Lien			Disparity Reduction Credit from 1.9% to 1.7%			0	2,400								
159					Disparity Reduction Credit from 1.9% to 1.6% plus Ortonville							0	0	0	2,200	2,300	
160					Total - Disparity Reduction Credit change			0	2,400			0	0	0	2,200	2,300	
161																	
162	HF 3086	Marquart			New Agr Homestead Credit												
163					Adds 0.1% of market value w/maximum credit \$490 (up from \$345)												
164					One-time Supplemental Credit Payment (up to \$230 not to exceed net taxes)			18,800	0								
165					One-time Supplemental Credit Payment (up to \$205 not to exceed net taxes)							0	16,900	16,900	0	0	
166					Agr Homestead Market Value Credit			0	29,900			0	0	0	14,800	15,100	
167					Total -New Agr Homestd Credit changes			18,800	29,900			0	16,900	16,900	14,800	15,100	
168																	
169					Section Summary:												
170					Subtotal Tax Aids & Credits changes	0	7,320	21,060	71,048	10,000	14,520	71	22,160	22,231	34,368	34,930	
171																	
172					Property Tax Changes												
173					Conservation Easement Modification	0	0										
174	HF 2261	Persell			Disabled Veteran homestead value exclusion extended from 5 to 8 years			0	(310)			0	0	0	(120)	(190)	
175	HF 1895	Sundin			Carlton County Soil and Water Conservation - special levy authority through the county			0	0			0	0	0	0	0	
176	HF2911	Davnie			Solar energy systems exempted from property tax; creates solar production tax			0	negli			0	0	0	negli	negli	
177	HF 2399	Anzelc	1849	Saxhaug	Market value exclusion for electric power generation efficiency eligibility (sliding scale)					unknown	unknown						

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178					Limits sliding scale exclusion for electric power generation							0	unknown	unknown	unknown	unknown	unknown
179			1958	Dahle	Cedar Lake/Helena Township area water and sanitary sewer district modification					0	(unknown)	0	0	0	(unknown)	(unknown)	(unknown)
180	HF 1177	Hansen	558	Metzen	EMS Special Taxing Districts Modification - PTR interaction					0	10	0	0	0	0	10	10
181	HF 2840	Fritz	2399	Jensen	Rice County hospital district elim - PTR interaction***					0	(40)	0	0	0	(20)	(20)	(40)
182			3172	Cohen	E12 Finance bill levy increase - PTR interaction					0	170						
183					Section Summary:												
184					Subtotal Property Tax Changes only	0	0	0	(310)	0	140	0	0	0	(140)	(200)	(340)
185																	
186					Public Finance												
187					Met Council Bond Authorization - PTR Int'n	0	30										
188					Section Summary:												
189					Subtotal Public Finance Changes only	0	30										
190																	
191					Education Aids												
192					Local Optional Revenue Eligibility Modf'n (formerly LER)	0	40,216										
193					Local Optional Revenue PTR Int'n (formerly LER)	0	3,910										
194					Section Summary:												
195					Subtotal Education Aid Changes only	0	44,126										
196																	
197					Other Appropriations												
198					DOR Administration	1,000	0					700	1,800	2,500	1,180		1,180
199					DNR Administration							0	400	400	0	0	0
200					DPS Administration							0	40	40	18		18
201					Appropriation to IRRRB for transfer to School Consolidation Account in the Special Revenue Fund	2,380	4,830										
202	HF1985	Savick			Volunteer Retention Stipend Aid Pilot - selected counties for 3 yrs (modified by Conference)			0	1,620			0	0	0	1,580	1,650	3,230
203	A-13	Davnie			Property Tax Relief Grants for Women-Owned Small Businesses (DEED)			0	3,700								
204	A-45				Repeal Minneapolis Library Debt Service Aid			0	(3,700)								
205					DOR - Reports and Studies												

GENERAL FUND TAX AIDS AND CREDITS
Chapter 150, HF3167-3E and HF 3167-2UE

As Adopted by Conference on May 16, 2014

Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee							
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17		
206	HF 3116	Anzelc	2709	Saxhaug	Iron Range Fiscal Disparities					60	0								
207	HF 3254	Lien	2850	Eken	North Dakota oil production impact on MN					250	0	0	250	250	0	0	0	0	0
208			2482	Koenen	Property Taxation of Energy Producing Systems					150	0	0	150	150	0	0	0	0	0
209					Workforce Housing Grant Pilot (Roseau, Pennington)							0	627	627	1,373	0			1,373
210					Debt service aid /state share - Lewis and Clark Joint Powers Bd							0	0	0	2,200	2,200			4,400
211					Section Summary:														
212																			
213					<i>Subtotal Other Approps - changes only</i>	3,380	4,830	0	1,620	460	0	700	3,267	3,967	6,351	3,850			10,201
214																			
215					TOTAL TAX AIDS & CREDITS - General Fund CHANGES	3,380	56,306	43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580			79,359
216					Transfer from the GF to the Budget Reserve	150,000	0												
217																			
218					TOTAL TAX AIDS & CREDITS + TRANSFER- General Fund CHANGES	153,380	56,306	43,600	72,558	10,460	14,660	771	50,027	50,798	40,779	38,580			79,359



***Signed by the Governor on 5/1/2014 (Chapter 183)

Items with No State Impact																			
219					Property Tax Changes (No State Impact)														
220	HF 2784	Runbeck	2387	Hoffman	Anoka County tax levy for public safety improvements and equipment					0	0	0	0	0	0	0	0	0	0
221	HF 2488	Loeffler	2080	Rest	Proposed levies certification deadline extended for some local jurisdictions					0	0	0	0	0	0	0	0	0	0
222	HF 2242	Loeffler			State General Levy - exempt first tier of commercial-industrial property value					0	0	0	0	0	0	0	0	0	0
223	HF 2517	Simon	2385	Rest	Confession of judgment - Interest rate payments on delinquent taxes modified					0	0	0	0	0	0	0	0	0	0
224	HF 2657	Davnie	1756	Rest	Professional and occupational license revocation procedures modified for nonpayment of taxes					0	0	0	0	0	0	0	0	0	0
225	HF 3311	Gunther	2171	Rosen	City of Jackson - increase abatement authority					0	0	0	0	0	0	0	0	0	0

GENERAL FUND TAX AIDS AND CREDITS

As Adopted by Conference on May 16, 2014

Chapter 150, HF3167-3E and HF 3167-2UE

Dollars in Thousands

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
226	HF 2468	Erickson R	1909	Skoe	Electric generation commencement date modified (Beltrami County)					0	0	0	0	0	0	0	
227	HF 2981	Simon	2581	Eaton	Modify special service districts					0	0	0	0	0	0	0	
228																	
229					Other (No State Impact)												
230	HF 2277 HF 2278	GOV	2091 1970	Rest Skoe	DOR policy and technical provisions modified (no conservation easement changes)			0	0	0	0	0	0	0	0	0	
231	HF 2107	Lenczewski			Unsession Bill			0	0			0	0	0	0	0	
232	HF 2578	Lenczewski	2237	Rest	DOR Unsession Bill			0	0	0	0	0	0	0	0	0	
233	HF 2427	Atkins			Firefighter retirement - independent nonprofit firefighting corporations state aid eligibility clarified			0	0			0	0	0	0	0	
234	HF 2420	Metsa	1724	Saxhaug	Notify cities & counties of pendg pollution control exemption and other applications - Com of Rev			0	0	0	0	0	0	0	0	0	
235				Bakk	Wisconsin Reciprocity agreement modification					0	0	0	0	0	0	0	
236					Tax Increment Financing (No State Impact)												
237					St. Paul authority to spend tax increment expanded	0	0										
238					Detroit Lakes authority to approve TIF extension 2 years - local approval required	0	0										
239	HF 2580 HF 2886	Hertaus Atkins			General tax increment financing changes - extend special 2010 Jobs Bill 5-year rule, economic development district fiscal disparities option			0	0								
240			1843	Osmek	Mound tax increment - extension of 5-year rule					0	0	0	0	0	0	0	
241					General tax increment financing changes - extend special 2010 Jobs Bill 5-year rule			0	0								
242			2594	Rest	General tax increment financing changes - extend 5-year rule for certain districts to 8 yrs					0	0	0	0	0	0	0	
243	HF 2013	Isaacson			Shoreview tax increment for business retention pilot project			0	0			0	0	0	0	0	

GENERAL FUND TAX AIDS AND CREDITS
Chapter 150, HF3167-3E and HF 3167-2UE
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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
244	HF 1905	Masin			City of Eagan Cedar Grove tax increment - duration extension from 5 to 7 yrs, for pay 2015 use local tax rate (CC uncap rate)			0	0			0	0	0	0	0	0
245			1690	Carlson	City of Eagan Cedar Grove tax increment - duration extension (CC extend 5 yr rule)					0	0	0	0	0	0	0	0
246	HF 3249	Lenczewski	2836	Wiklund	City of Bloomington tax increment - Cedar Avenue Bridge balances for accessing trails (CC balances for certain uses)			0	0	0	0	0	0	0	0	0	0
247	HF 2727	Erhardt	2341	Franzen	Edina housing tax increment collection time and spending authority extended			0	0	0	0	0	0	0	0	0	0
248	A-20	Lillie			North St. Paul tax increment - parcels deemed occupied; certif filed by Dec 2016			0	0								
249			2689	Wiger	North St. Paul tax increment - parcels deemed occupied; certif filed by Dec 2017					0	0	0	0	0	0	0	0
250	HF 452	Zellers	393	Limmer	Maple Grove mining reclamation tax increment					0	0	0	0	0	0	0	0
251	HF 597	Myhra	817	Hall	Savage mining reclamation tax increment					0	0	0	0	0	0	0	0
252	HF 3024	Ward	3743	Ruud	Baxter tax increment boundary expansion					0	0	0	0	0	0	0	0
253			2396	Stumpf	Workforce housing tax increment pilot project (instead see line 208)					0	0						
254																	
255					Local Taxes (No State Impact)												
256	HF 2321	Savick	2439	Sparks	Albert Lea - Local sales and use tax extended from 10 to 15 years. Local approval required.			0	0	0	0	0	0	0	0	0	0
257	HF 2303	Simonson			Duluth - Disposition of local food and beverage taxes and lodging taxes modified to support tourism, recreation in city west of 34th Ave W			0	0			0	0	0	0	0	0
258	A-5	Simonson			Duluth - Disposition of local food and beverage taxes modified					0	0						
259	HF 2669	Ward			Baxter Brainerd local sales and use taxes extended. Local approval required (A63)			0	0			0	0	0	0	0	0
260	HF 904	Murphy	794	Bakk	Proctor local food and beverage tax authorization					0	0	0	0	0	0	0	0
261					Rock County local sales and use tax 0.5% - L & C Regional Water Sys							0	0	0	0	0	0
262					Nobles County local sales and use tax 0.5% - L & C Regional Water Sys							0	0	0	0	0	0

GENERAL FUND TAX AIDS AND CREDITS
Chapter 150, HF3167-3E and HF 3167-2UE
 Dollars in Thousands

As Adopted by Conference on May 16, 2014

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Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E		Senate HF3167 - 2UE		Conference Committee					
						FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17
263					Luverne City local sales and use tax 0.5% -							0	0	0	0	0	0
264					L & C Regional Water Sys							0	0	0	0	0	0
265					Worthington City local sales and use tax extension												
266					Public Finance (No State Impact)												
267					Itasca Nursing Home G.O. Bond Issue Authorization	0	0										
268					State agricultural society (State Fair)-issued bond reqmts modified	0	0										
269	HF 1983	Hansen			Dakota County Development Agency low-income housing tax credit allocation threshold criteria modified.			0	0			0	0	0	0	0	0
270	HF 2783	Isaacson			Ramsey County HRA authorized to establish housing improvement areas			0	0			0	0	0	0	0	0
271																	
272					Minerals Taxes												
273	HF 2426	Dill	1850	Bakk	City of Cook spec taconite production tax distribution 2 cents/ton			0	0	0	0	0	0	0	0	0	0
274	HF 3116	Anzelc	2709	Sxhaug	Taconite Production Tax - modify prior distribution City of Aitkin			0	0	0	0	0	0	0	0	0	0
275	HF 2483	Schomacker	1888	Weber	Aggregate production tax rates imposed by counties (Rock) -CC 10 yr extension			0	0	0	0	0	0	0	0	0	0
276	HF 3245	Metsa	2919	Tomassoni	Redistribution of net proceeds tax			0	0	0	0	0	0	0	0	0	0
277																	
278																	
279					Section Summary:												
280					Items with No State Impact			0	0	0	0	0	0	0	0	0	0

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negl" means negligible impact, meaning less than \$5,000.

Line #	HF	Author	SF	Author	Description	Chapter 150		House HF 3167-3E						Senate HF3167 - 2UE		Conference Committee											
						FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2014-15	FY 2016-17	FY2014	FY 2015	FY 2014-15	FY 2016	FY 2017	FY 2016-17						
316	2195, 2457, 2247	Freiberg, Poppe, Clark			Broaden Local Government Exemption to Joint powers, HRAs, Port Authorities, EDAS. Effective FY 2016			0	0	0	(400)	(500)	(900)														
317	2195	Freiberg			Broaden Local Government Exemption - Provide Explicit List of Local Government Activities. Effective FY 2015			0	(40)	(40)	(50)	(50)	(100)									-	(10)	(10)	(10)	(10)	(20)
318					Expand Local Gov't Exemption to All Local Entities, except Met Council. Met Council exemption effective 1/1/2017 **																	-	-	-	(500)	(1,400)	(1,900)
319			1860	Rest	Expand Local Gov'ts Exemption to All Local Entities									(600)	(3,200)												
320	1885	Davnie	2941	Dziedzic	Modify Threshold for June Acceleration from \$120,000 to \$250,000. Effective May 30, 2014			(940)	(20)	(960)	(40)	(50)	(90)	(960)	(90)	(940)	(20)	(960)	(40)	(50)	(90)						
321		Lenczewski	2389	Skoe	Reduce Accelerated June Payment from 90% to 81.4%. Effective May 30, 2014			(1,290)	(30)	(1,320)	(60)	(80)	(140)	(1,320)	(140)	(1,290)	(30)	(1,320)	(60)	(80)	(140)						
322	802	Lesch	1064	Sparks	Exempt the Sale of Coin-Operated Amusement Machines to be Defined as Sale For Re-sale. Effective FY 2015			0	(10)	(10)	(15)	(15)	(30)	(10)	(30)	0	(10)	(10)	(15)	(15)	(30)						
323	3122, 3233	Gov Wills			Modification to Annual Exemption Threshold for Fundraising Sales by Non Profits. Effective FY 2015			0	(10)	(10)	(10)	(10)	(20)														
324			2693	Skoe	Modification to Annual Exemption Threshold for Fundraising Sales by Non Profits. Effective 01-01-2015									(3)	(20)	0	(3)	(3)	(10)	(10)	(20)						
325	2709	Swedzinski			Exempt Construction Materials Provided by Private Donation for Library Addition. Effective Date Window of April 1, 2014 to July 1, 2015			(1)	(3)	(4)	0	0	0			(1)	(3)	(4)	0	0	0						
326	3156 DE1	Petersburg			Amnesty - Agricultural Centers			0	0	0	0	0	0														
327	2323	Gunther			Amnesty- Animal Shelters. Effective: Day Following Enactment			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	0									(Unknown)	0	(Unknown)	0	0	0
328					Voluntary Compliance Program - Amnesty											(Unknown)	0	(Unknown)	0	0	0						
329	3194	Davids	2934	Rest	Exemption Modified for Qualified Data Center. Retroactively Effective to FY 2013			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
330	2673	Selcer	1842	Rest	Exemption Modified for Charges for Digital Seminars. Effective FY 2015			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
331	2951	Selcer	2781	Koenen	Exemption Modified for Greater MN Business Expansion. Effective Day Following Enactment			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
332	1302	Carlson			Vehicle Title- Transfers Upon Death. Effective August 1, 2014			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
333	3272	Lenczewski	2961		Baxter Pharmaceuticals Effective Date Correction. Effective Day Following Enactment			0	0	0	0	0	0	0	0	0	0	0	0	0	0						
334			1203	Eaton	Medical Device Exemption Retroactivity (4/1/2009 - 6/30/2013)									(90)	0	(60)	0	(60)	0	0	0						
335			2918	Pappas	NCSL Sales Tax Exemption									(3)	0	0	(3)	(3)	0	0	0						
336			2217	Jensen	Trail Grooming Equipment for Certain Clubs Sales Tax Exemption									(20)	(40)	0	(20)	(20)	(20)	(20)	(40)						
337			2884	Clausen	Certain School Tickets Exemption Made Permanent									0	(100)												
338			2008	Franzen	Bullion Coin Sales Tax Exemption									(30)	(60)												
339					Subtotal			(9,600)	(28,900)		(2,231)	(113)	(2,344)	(575)	(705)	(1,280)	(3,036)	(3,680)	(2,291)	(99)	(2,390)	(655)	(1,585)	(2,240)			
340					Total - Non General Fund Changes			(7,220)	(24,070)		(2,231)	(113)	(2,344)	(2,675)	(2,905)	(5,580)	(3,096)	(3,710)	(2,291)	(99)	(2,390)	(655)	(1,585)	(2,240)			

LEVY TRACKING

Chapter 150

Dollars in Thousands

Line		Chapter 150				
		FY2014 PAY 2013	FY 2015 PAY 2014		FY 2016 PAY 2015	FY 2017 PAY 2016
#	Description					
341	Education Levy Change					
342	Local Optional Revenue - Revenue eligibility change, spread on RMKV (formerly LER)	0	0		23,322	23,667