

## 2009 Regular Session, Proposed House Omnibus Tax Act (HF 2323 DE1)

(Dollars in Thousands)

Summary				Planning	Planning	Planning
	FY 10	FY 11	Biennium	FY 12	FY 13	Biennium
Total General Fund Expenditure Changes	(73,212)	(201,632)	(274,845)	(185,983)	(191,862)	(377,846)
Total General Fund Revenue Changes	707,446	793,917	1,501,363	852,296	905,633	1,757,929
<b>Grand Total (Revenue - Expenditures)</b>	<b>780,658</b>	<b>995,549</b>	<b>1,776,208</b>	<b>1,038,279</b>	<b>1,097,495</b>	<b>2,135,775</b>
<b>Target</b>			<b>1,776,208</b>			<b>3,261,739</b>
<i>Amount Above Target/(Amount Short from Target)</i>			<i>(0)</i>			<i>(1,125,964)</i>
Total Non General Fund Total	40,557	39,846	80,403	47,188	47,989	95,177

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7									
8			<b>Federal Conformity</b>						
9	2323	Lenczewski	Chapter 12, 2009 Session Laws (HF 392) Includes Selected Provisions in The Heroes Earnings Assistance Tax Act, The Heartland, Habitat, Harvest and Horticulture Act, The Housing Assistance Tax Act, Emergency Economic Stabilization Act	4,285	5,410	9,695	4,705	2,845	7,550
10			<b>Chapter 12, 2009 Session Laws (HF 392) - Total</b>	<b>4,285</b>	<b>5,410</b>	<b>9,695</b>	<b>4,705</b>	<b>2,845</b>	<b>7,550</b>
11									
12			American Recovery and Reinvestment Act (ARRA) of 2009						
13			Individual Income Tax Provisions						
14			Allow Section 529 Tuition Plan Expenses to Include Computer Technology/Equipment (tax years 2009, 2010)	(Negli)	(Negli)	(Negli)	0	0	0
15			Increase Monthly Limits for Employee Tax-Free Transit and Vanpool Benefits (3/1/09 to 12/31/10)	(Negli)	(Negli)	(Negli)	0	0	0
16			5-Year Carry back of 2008 NOLs for Businesses with Gross Receipts of \$15 million or Less	(2,900)	500	(2,400)	460	360	820
17			Small Business Stock - Increase Exclusion from 50% to 75% (issued 2/18/09 to 12/31/10) * Revenue loss occurs after FY13.	0	0	0	0	0	0
18			Expand Availability of Industrial Development Bonds (issued 2/18/09 to 12/31/09)	(15)	(35)	(50)	(50)	(50)	(100)
19			Tribal Economic Development Bonds (issued after 2/17/09)	(10)	(35)	(45)	(70)	(90)	(160)
20			Modify Rules for Interest Expense of Financial Institutions Relating to Tax-Exempt Income (issued in 2009 and 2010)	(100)	(100)	(200)	(100)	(100)	(200)
21			50% Bonus Depreciation, with 80% Add back and 5-year Recovery (property placed in 2009)	1,700	3,000	4,700	(800)	(2,500)	(3,300)
22			Exemption from AMT for Interest from Private Activity Bonds	(180)	(150)	(330)	(100)	(100)	(200)
23			Individual Income Tax - Subtotal	(1,505)	3,180	1,675	(660)	(2,480)	(3,140)
24									
25			Corporate Franchise Tax Provisions						
26			Reduce S Corporations Built-In Gains Holding Period from 10 to 7 years (tax years 2009, 2010)	(700)	(500)	(1,200)	(200)	(150)	(350)
27			Treatment of Certain Ownership Changes of Manufacturing Firms for Limitation of NOL Carry forwards and Built-in Losses (2/18/09)	0	(40)	(40)	(50)	(400)	(450)

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5			Note: Positive #s reflect revenue gains, negative #s reflect revenue reductions	<b>FY 10</b>	<b>FY 11</b>	<b>Biennium</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Biennium</b>
6									
28			50% Bonus Depreciation, with 80% Add back and 5-year Recovery (property placed in 2009)	3,900	7,200	11,100	(1,900)	(5,900)	(7,800)
29			Corporate Franchise Tax - Subtotal	3,200	6,660	9,860	(2,150)	(6,450)	(8,600)
30									
31			<b>ARRA Total (Individual Income and Corporate Franchise Tax)</b>	1,695	9,840	11,535	(2,810)	(8,930)	(11,740)
32									
33			<b>Individual Income Tax:</b>						
34			Rate Changes						
35			New 4th Income Tax Tier at 9.0% for MJ filers at \$300,000, Effective TY 2009	241,700	226,000	467,700	223,100	236,900	460,000
36			Rate Changes - Subtotal	241,700	226,000	467,700	223,100	236,900	460,000
37									
38			Tax Expenditures Changes						
39			New Mortgage Interest Credit	(225,700)	(224,100)	(449,800)	(229,700)	(239,900)	(469,600)
40			New Mortgage Interest Credit for Non Itemizers	(12,500)	(12,800)	(25,300)	(13,100)	(13,300)	(26,400)
41			New Charitable Contribution Credit	(163,900)	(171,800)	(335,700)	(178,500)	(188,200)	(366,700)
42			New Refundable Child Credit	(34,100)	(32,400)	(66,500)	(31,500)	(31,100)	(62,600)
43	37	Mullery	Expanded Research and Development Credit Available to Individuals, 10% Credit for First \$2 million of RD Expenditures	(700)	(700)	(1,400)	(700)	(700)	(1,400)
44			Disallow Itemized Deduction for Mortgage Interest, Charitable Contribution & Real Personal Property Tax and Require Addback to Federal Taxable Income	775,100	810,800	1,585,900	893,200	944,700	1,837,900
45			Revenue Interaction Impact from Changes to Itemized Deductions	(201,100)	(201,400)	(402,500)	(231,100)	(243,600)	(474,700)
46			Disallow Exemption for MN State & Municipal Bonds Interest Income	1,425	10,500	11,925	19,275	28,200	47,475
47			Disallow K-12 Dependent Education Expense Subtraction	15,000	14,800	29,800	15,300	15,600	30,900
48			Disallow Charitable Contributions for Non Itemizer Subtraction	5,600	6,000	11,600	6,400	6,900	13,300
49			Disallow Income of the Elderly or Disabled Subtraction	780	710	1,490	710	660	1,370

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6									
50			Disallow Americorps Education Awards Subtraction	140	150	290	150	150	300
51			Disallow Subnational Foreign Tax Subtraction	90	90	180	90	100	190
52			Disallow Organ Donor Expense Subtraction	10	10	20	10	10	20
53			Disallow Certain Farm Income Subtraction	Negli	Negli	Negli.	Negl	Negli	Negli.
54			Repeal Child & Dependent Care Credit	15,400	15,800	31,200	14,300	14,400	28,700
55			Repeal K-12 Education Credit	11,100	10,300	21,400	9,900	9,300	19,200
56			Repeal Long-Term Care Credit	7,300	7,500	14,800	7,600	7,700	15,300
57			Repeal Lower Income Motor Fuels Credit	29,800	30,700	60,500	30,900	31,100	62,000
58			Repeal Employee Health Insurance Credit	730	730	1,460	730	730	1,460
59			Tax Expenditures Changes - Subtotal	224,475	264,890	489,365	313,965	342,750	656,715
60									
61			Other Income Tax Changes						
62			Section 179 Expensing	(16,900)	(1,100)	(18,000)	4,650	4,475	9,125
63			Revenue Interaction from All Individual Income Tax Provisions	(5,190)	3,670	(1,520)	(1,520)	(700)	(2,220)
64			Revenue Interaction Impact from Changes to Property Tax Provisions in HF2020 - - PLACEHOLDER	0	(23,889)	(23,889)	(20,000)	(24,000)	(44,000)
65			Other Income Tax Changes - Subtotal	(22,090)	(21,319)	(43,409)	(16,870)	(20,225)	(37,095)
66									
67			<b>Individual Income Tax Total</b>	<b>444,085</b>	<b>469,571</b>	<b>913,656</b>	<b>520,195</b>	<b>559,425</b>	<b>1,079,620</b>
68									
69			<b>Corporate Franchise Tax:</b>						
70			Tax Expenditure Changes						
71	1782	Lenczewski	Repeal Foreign Operating Corporations (FOC) and Disallow Foreign Royalty Subtraction	80,700	78,000	158,700	90,800	95,200	186,000

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72			Require Addition to Income for Development Subsidies	0	6,600	6,600	6,700	6,500	13,200
73			Repeal Employer Transit Pass Credit	0	600	600	600	600	1,200
74			Repeal Bovine TB Testing Credit	360	360	720	360	360	720
75			Immediate Phase-in of Single Sales Factor for Corporate Apportionment in TY 2009	(32,100)	(25,400)	(57,500)	(22,500)	(15,700)	(38,200)
76	37	Mullery	Expanded Research and Development Credit for RD expenditures, 10% Credit for the First \$2 Million	(4,100)	(3,400)	(7,500)	(4,100)	(4,400)	(8,500)
77			New Bovine TB Testing Grants	(360)	(360)	(720)	(360)	(360)	(720)
78			Tax Expenditure Changes - Subtotal	44,500	56,400	100,900	71,500	82,200	153,700
79									
80			Other Corporate Tax Changes						
81			Corporate Tax Havens	8,500	10,600	19,100	12,000	12,500	24,500
82			New Schedule for Minimum Fee	8,200	8,200	16,400	8,200	8,200	16,400
83			Conform to Section 179 Expensing	(4,050)	(225)	(4,275)	1,075	1,025	2,100
84			Revenue Interaction Impact from Single Sales, FOCs and the Foreign Royalty Subtraction	(5,300)	(3,900)	(9,200)	(3,700)	(2,700)	(6,400)
85			Other Corporate Tax Changes - Subtotal	7,350	14,675	22,025	17,575	19,025	36,600
86						0			0
87			<b>Corporate Franchise Tax Total</b>	<b>51,850</b>	<b>71,075</b>	<b>122,925</b>	<b>89,075</b>	<b>101,225</b>	<b>190,300</b>
88									
89			<b>Estate Tax:</b>						
90	1258	Mullery	Impose Gift Tax, Include Certain Gifts in Estate Tax	4,500	10,500	15,000	14,000	17,700	31,700
91	1257	Mullery	Pass-Through Entities Subject to Taxation	2,300	3,300	5,600	3,500	3,800	7,300
92			<b>Estate Tax - Total</b>	<b>6,800</b>	<b>13,800</b>	<b>20,600</b>	<b>17,500</b>	<b>21,500</b>	<b>39,000</b>
93									

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6									
94			<b>Sales &amp; Use Tax</b>						
95	1980	Davnie	Impose Tax on Specified Digital Products	1,380	1,790	3,170	2,150	2,490	4,640
96	1664	Mullery	Disallow the Occasional Sales Exemption for Watercraft, ATVs, and Snowmobiles	5,100	5,400	10,500	5,600	5,700	11,300
97	1583	Gardner	Modify Heating Fuel Exemption	4,440	4,720	9,160	4,960	5,200	10,160
98	401	Solberg	Modifies the Definition of Affiliated Entity to include "Solicitor" for Nexus Purposes	10,600	12,400	23,000	14,200	16,400	30,600
99	1782	Lenczewski	Modification to Formula for the Dedication of Sales Tax on Motor Vehicle Leases To Transportation Funds (Impact of Credit Repeal and Timing Change)	(29,400)	(28,000)	(57,400)	(35,800)	(37,200)	(73,000)
100			<b>Sales Tax Changes - Total</b>	<b>(7,880)</b>	<b>(3,690)</b>	<b>(11,570)</b>	<b>(8,890)</b>	<b>(7,410)</b>	<b>(16,300)</b>
101									
102			<b>Special Taxes</b>						
103	2125	Clark	Increase Alcoholic Beverage Tax Rates for Beer, Spirits, Malt Beverages, and Wines.						
104			Alcohol Excise Tax Revenue	38,022	42,124	80,146	42,773	43,419	86,192
105			Sales Tax on Alcohol (due to price increase)	1,267	1,402	2,669	1,422	1,441	2,863
106			Current Law Gross Receipts Tax on Alcohol (due to price increase)	531	539	1,070	546	554	1,100
107			Proposed Gross Receipts Tax Increase of 2.5% to 5.0%	58,542	66,717	125,259	70,001	72,956	142,957
108			Alcohol Excise Tax Subtotal	98,362	110,782	209,144	114,742	118,370	233,112
109									
110	1896	Murphy	Increase Cigarette Tax Rate from \$1.23 per pack to \$1.77 per pack, by 54 cents.						
111			Cigarette Excise Tax Revenue	100,008	107,300	207,308	105,520	103,766	209,286
112			Floor Stocks Tax	10,800	0	10,800	0	0	0
113			Sales Tax on Cigarettes (adjustment for in-lieu sales tax with rate increase)	1,833	1,989	3,822	1,962	1,932	3,894
114			Cigarette Refunds	(3,200)	(3,700)	(6,900)	(3,700)	(3,700)	(7,400)

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115			General Fund Net Subtotal	109,442	105,589	215,031	103,782	101,998	205,780
116									
117			Cigarette Fee (due to fewer sales)	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
118			Health Impact Fund Total	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
119			Transferred to General Fund From Health Impact Fee	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
120			Total Increased Cigarette Tax Revenue (including interaction and shift from HIF)	95,939	91,389	187,328	90,174	88,923	179,097
121									
122	2191	Davnie	Impose Tax on Moist Snuff at a Rate of 91 Cents Per Ounce (not as a percentage of the price).	4,100	4,300	8,400	4,300	4,500	8,800
123			General Fund Net Subtotal	4,100	4,300	8,400	4,300	4,500	8,800
124									
125			Impose Tax on Moist Snuff at a Rate of 91 Cents Per Ounce (not as a percentage of the price).	4,100	4,300	8,400	4,300	4,500	8,800
126			Transferred to General Fund From Health Impact Fee	4,100	4,300	8,400	4,300	4,500	8,800
127			Total Increased Moist Snuff Tax Revenue (including shift from HIF)	8,200	8,600	16,800	8,600	9,000	17,600
128									
129			<b>Special Taxes - Total</b>	<b>202,501</b>	<b>210,771</b>	<b>413,272</b>	<b>213,516</b>	<b>216,293</b>	<b>429,809</b>
130									
131			<b>Miscellaneous Taxes</b>						
132	1782	Lenczewski	Remove Exemption from State General Levy for Airports	1,750	3,500	5,250	3,500	3,500	7,000
133	1782	Lenczewski	Repeal JOBZ Income Tax and Corporate Income Tax Benefits	0	11,600	11,600	13,500	15,200	28,700
134	1782	Lenczewski	Voided, Renegotiated or Modified JOBZ Subsidy Agreements Resulting from Tax Benefit Reductions Implemented	2,360	1,930	4,290	1,750	1,580	3,330
135			<b>Miscellaneous Tax - Total</b>	<b>4,110</b>	<b>17,030</b>	<b>21,140</b>	<b>18,750</b>	<b>20,280</b>	<b>39,030</b>
136									

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6			<b>Non Tax Revenue</b>						
137									
138	1136	Lenczewski	WH Tax Liability Modifications	0	110	110	255	405	660
139									
140			<b>Total General Fund Tax and Non Tax Revenue Changes</b>	<b>707,446</b>	<b>793,917</b>	<b>1,501,363</b>	<b>852,296</b>	<b>905,633</b>	<b>1,757,929</b>



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6			<b>Property Tax Refunds/Deferrals</b>						
7			Homeowner property tax refund changes						
8			Homeowner PTR	0	18,900	18,900	19,300	20,000	39,300
9			Senior Property Tax Deferral	0	95	95	100	105	205
10			Seasonal Recreational Residential Deferral	0	10	10	50	100	150
11			Administration	109	58	167	58	58	116
12			Market Value Homestead Credit - reimbursement cut for cities + OSA	(20,384)	(22,898)	(43,282)	(22,588)	(22,248)	(44,836)
13			Agricultural Market Value Credit - reimbursement cut for cities	(120)	(130)	(250)	(130)	(130)	(260)
14			Market Value Homestead Credit - Reduction	0	(20,000)	(20,000)	(21,200)	(22,100)	(43,300)
15			Council on Local Results & Innovation admin	[6]	[2]	0	[2]	[2]	0
16			PTR impact due to MVHC reduction	0	1,400	1,400	1,500	1,500	3,000
17			Adjust K-12 shift 73/27	0	711	711	43	32	75
18			Levy recognition shift	(940)	(56)	(996)	(42)	(42)	(85)
19			Reduce Disparity Reduction Aid	0	(4,500)	(4,500)	(5,200)	(5,200)	(10,400)
20			PTR impact due to DRA reduction	0	200	200	200	200	400
21			Adjust K-12 shift 73/27	0	337	337	52	0	52
22			Levy recognition shift	(373)	(58)	(431)	0	0	0
23									
24			<b>Local Aids</b>						
25			Local Government Aid - eliminate growth	0	(10,523)	(10,523)	(30,999)	(30,989)	(61,988)
26			Local Government Aid reductions + RAVE	(35,519)	(43,791)	(79,310)	0	0	0
27									
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29			Appropriation for LGA from fiscal stabilization account in the federal fund to minimize budget reductions and avert local tax increases	6,140	0	6,140	0	0	0
30			City of Mayer Aid base increase	0	0	0	0	0	0
31			Coon Rapids city aid	0	[225]	0	0	0	0
32			Mandate Relief administrative	[121]	[121]	0	[121]	[121]	0
33			Council on Local Results & Innovation City per capita	0	[940]	0	[870]	[880]	0
34									
35			County program aid - eliminate growth	0	(4,552)	(4,552)	(13,840)	(13,840)	(27,680)
36			County program aid offset + RAVE + LIN; includes exemption for counties with fewer 10,000 residents & under \$7 per capita	(15,520)	(119,043)	(134,563)	(118,785)	(121,685)	(240,470)
37			Council on Local Results & Innovation County per capita	0	[730]	0	[700]	[700]	0
38			Property Tax System Benchmarks DOR administrative	[30]	[25]	0	[25]	[25]	0
39			MMB administrative	[150]	[150]	0	[150]	[150]	0
40			<b>Local Option Taxes</b>						
41			County Revenue Option -1/2 cent sales tax; for offset, see County Program Aid	0	0	0	0	0	0
42			Local Option sales & use tax modification- Owatonna	0	0	0	0	0	0
43			Local Option sales & use tax modification- Mankato	0	0	0	0	0	0
44			Rochester tax authority increased for lodging tax, food and beverage tax	0	0	0	0	0	0
45			<b>Property Tax Changes</b>						
46			<b>Homesteads</b>						
47			Taxable value limited for reconstructed homes in a disaster area	0	negligible	0	negligible	negligible	0
48			Minneapolis downtown taxing area modified	(39)	(42)	(81)	(42)	negligible	(42)

	A	B	C	D	E	F	G	H	I
1			<b>2009 Regular Session, Proposed House Omnibus Tax Act (HF 2323 DE1)</b>						
2			(Dollars in Thousands)						
3									
4			<b>General Fund Tax Expenditure Changes</b>						
5	<b>HF</b>	<b>Author</b>	Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect expenditure increases (revenue reductions). Brackets [] indicate spending within a current appropriation that does not impact the bottomline.	<b>FY 10</b>	<b>FY 11</b>	<b>Biennium</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Biennium</b>
6									
49			Residential market value homestead credit value exclusion extended to surviving spouses of disabled military veterans	0	0	0	(70)	(150)	(220)
50			Future relative homesteads eliminated	0	unknown	0	unknown	unknown	0
51			<b>Non-homestead</b>						
52			Emergency services special taxing district sunset date extended 3 years	0	0	0	0	0	0
53			Clarify property tax exemption eligibility for institutions of public charity	0	negligible	0	negligible	negligible	0
54			Class 4c modification - commercial seasonal recreational residential	0	unknown	0	unknown	unknown	0
55			Establishing housing Improvement district without special legislation	0	0	0	0	0	0
56			Repeal of Bovine Tuberculosis Zone Credits (M.S. 273.113)	(245)	(500)	(745)	(500)	(500)	(1,000)
57			<b>Property Tax Administration</b>						
58			Truth in Taxation process notice and hearing dates advanced	0	0	0	0	0	0
59			Property Tax Statement modified	0	0	0	0	0	0
60			Local government units authorized to issue emergency debt certificates	0	unknown	0	unknown	unknown	0
61			Special levy for costs of confining sex offenders	0	59	59	unknown	unknown	0
62			Special levy for costs of operating and maintaining new county facilities	0	38	38	76	0	76
63			Special levy authority	0	0	0	0	0	0
64			Tax forfeited land proceeds for other purposes	0	(85)	(85)	0	0	0
65			PILT payment adjustment (in Environment & Natural Resources bill)	[0]	[0]	0	[0]	[0]	0
66			<b>Other Expenditures</b>						
67			Reduce Sustainable Forest payments	0	(6,000)	(6,000)	(7,100)	(8,400)	(15,500)
68			Wind Production Tax. Additional Expenditure to Dept of Education to Offset the Loss of School District Revenue	310	370	680	450	530	980

	A	B	C	D	E	F	G	H	I
1			<b>2009 Regular Session, Proposed House Omnibus Tax Act (HF 2323 DE1)</b>						
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5	<b>HF</b>	<b>Author</b>	Note: Negative #s reflect expenditure reductions (revenue gains), positive #s reflect expenditure increases (revenue reductions). Brackets [] indicate spending within a current appropriation that does not impact the bottomline.						
6				<b>FY 10</b>	<b>FY 11</b>	<b>Biennium</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Biennium</b>
69			Basic Sliding Fee Child Care	5,000	5,000	10,000	5,000	5,000	10,000
70			Bovine Tuberculosis Herd Grants	0	400	400	400	400	800
71			DOR Required to Collect Unpaid Sales and Lodging Taxes	0	0	0			0
72			Property Tax Refund/Levy Limit Interactions	0	2,750	2,750	7,140	5,380	12,520
73			Income Tax Interactions	0	0	0	0	0	0
74			K-12 payment shift from 90/10 to 73/27	(11,631)	218	(11,413)	144	117	261
75									
76			Other Expenditures Tax - Total	(73,212)	(201,632)	(274,845)	(185,983)	(191,862)	(377,846)
77			<b>Total General Fund Expenditure Changes</b>	<b>(73,212)</b>	<b>(201,632)</b>	<b>(274,845)</b>	<b>(185,983)</b>	<b>(191,862)</b>	<b>(377,846)</b>

	A	B	C	D	E	F	G	H
1		<b>2009 Regular Session, Proposed House Omnibus Tax Act (HF 2323 DE1)</b>						
2		(Dollars in Thousands)						
3								
4								
5	House	<b>Non General Fund Tax Revenue Changes</b>				Planning	Planning	Planning
6	File	Note: Positive #s reflect revenue gains, negative #s reflect revenue reductions	<b>FY 10</b>	<b>FY 11</b>	<b>Biennium</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Biennium</b>
7								
8		<b>Natural Resources Funds</b>						
9	HF 401	Modifies the Definition of Affiliated Entity to include "Solicitor" for Nexus purpos	601	700	1,301	800	900	1,700
10	HF 1664	Impose Tax on Specified Digital Products	290	310	600	320	330	650
11	HF 1584	Modify Heating Fuel Exemption	260	270	530	290	300	590
12	HF 1980	Impose Tax on Specified Digital Products	80	100	180	120	140	260
13		Increase Alcohol Beverage Excise Tax Rate	73	81	154	82	83	165
14		Increase Cigarette Excise Tax Rate	450	485	935	478	472	950
15		Natural Resource Fund - Subtotal	1,754	1,946	3,700	2,090	2,225	4,315
16								
17		<b>Health Impact Fund:</b>						
18		Increase Cigarette Tax Rate from \$1.23 per pack to \$1.77 per pack, by 54 cents.	(13,503)	(14,200)	(27,703)	(13,608)	(13,075)	(26,683)
19		Impose Tax on Moist Snuff at a Rate of 88 Cents/Per Ounce	4,100	4,300	8,400	4,300	4,500	8,800
20		Net Health Impact Fund	(9,403)	(9,900)	(19,303)	(9,308)	(8,575)	(17,883)
21		Health Impact Fund transferred to the General Fund	9,403	9,900	19,303	9,308	8,575	17,883
22								
23		<b>Transportation Funds</b>						
24		Greater Minnesota Transit Account	14,700	14,000	28,700	17,900	18,600	36,500
25		County State Aid Fund	14,700	14,000	28,700	17,900	18,600	36,500
26		Transportation funds	29,400	28,000	57,400	35,800	37,200	73,000
27								

	A	B	C	D	E	F	G	H
28		<b>Highway User Transportation Fund</b>						
29		Motor Vehicle Rental Fee Non Profit Car Sharing	0	0	0	(10)	(11)	(21)
30		Transportation funds	0	0	0	(10)	(11)	(21)
31								
32		<b>Total Non General Fund Total</b>	<b>40,557</b>	<b>39,846</b>	<b>80,403</b>	<b>47,188</b>	<b>47,989</b>	<b>95,177</b>