

2015 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)
General Fund and Other Funds
All Dollars in Thousands

Fiscal Summary	FY 2014-2015	Gov FY 2016-17	Gov FY 2018-19	FY2014- 2015	FY2016	House FY2017	FY2016-17	FY2018	House FY2019	FY2018-19	FY2014- 2015	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
	Current Law, Forecasted Taxes, Aids and Credits Base	2,955,869	3,361,341	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424
Total General Fund Revenue Changes	-	(139,430)	(136,300)	3,680	(935,485)	(1,483,919)	(2,419,404)	(1,542,114)	(1,829,514)	(3,371,628)	(negli)	(51,571)	(114,441)	(166,012)	(115,871)	(116,701)	(232,572)
Total General Fund Expenditure Changes - FY 2015 only				18,750													
Total General Fund Expenditure Changes	0	(\$1,565)	(\$3,838)		(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	0	217,574	74,028	291,602	108,803	107,623	216,426
Total General Fund Changes (Revenues - Expenditures)	-	(137,865)	(132,462)	(15,070)	(899,284)	(1,372,331)	(2,271,615)	(1,440,850)	(1,727,120)	(3,167,970)	(negli)	(269,145)	(188,469)	(457,614)	(224,674)	(224,324)	(448,998)
Transfers																	
Transfer Out of General Fund					(150,000)		(150,000)					(250,000)		(250,000)			
Transfer Into the Budget Reserve					150,000		150,000					250,000		250,000			

Note: The provision transferring \$250,000,000 from the general fund to the budget reserve was passed off the Senate Floor in SF 888-3E

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All Dollars in Thousands																			
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																			
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
1		Individual Income Tax																	
2		Current Law Receipts		24,872,918	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306
3		Current Law Refunds		(2,825,366)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)
4		Laws of 2015, Chapter 1, Federal Conformity		9,265	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)
5																			
6		2015 Session Change Items:																	
7																			
8	HF 304	Lueck	Social Security Income Tax Subtraction, 5-Year Phased-In at 20%	TY 2015			(76,100)	(160,600)	(236,700)	(261,900)	(379,000)	(640,900)							
9	HF 299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per year	TY 2015			(25,200)	(26,400)	(51,600)	(27,800)	(29,100)	(56,900)							
10	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015			(4,000)	(3,900)	(7,900)	(4,200)	(4,400)	(8,600)							
11	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016			-	(300)	(300)	(300)	(300)	(600)							
12	HF281	Loon	R&D, Credit Extended to Sole Proprietors, Refundable Up to \$200,000	TY 2016			-	-	-	(3,000)	(3,200)	(6,200)							
13	SF38, 305	Rest Senjem	Extend the R&D credit to sole proprietors; with \$15,000 refundability	TY 2015									-	(2,700)	(2,900)	(5,600)	(3,000)	(3,200)	(6,200)
14	SF305	Rest	\$15,000 R&D refundability	TY 2015									-	(2,900)	(2,800)	(5,700)	(3,000)	(3,200)	(6,200)
15	HF 65-A1	Anderson, S.	Modifications & Extension to Angel Investment Credit	TY 2015			(3,000)	(3,000)	(6,000)	(18,000)	(18,000)	(36,000)							
16	HF 798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2015			(23,400)	(23,600)	(47,000)	(23,900)	(24,100)	(48,000)							
17	HF 72	Anderson, S.	Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K Expenses	TY 2015			(10,100)	(10,200)	(20,300)	(10,300)	(10,400)	(20,700)							
18	HF 848	Gov	K-12 Expense Credit, Increase Income Phase-out Threshold	TY 2015	(10,900)	(11,400)							-	(5,900)	(5,800)	(11,700)	(5,800)	(5,700)	(11,500)
19	SF826	Gov	K-12 Subtraction interaction with credit income threshold increase	TY 2015										500	400	900	400	400	800
20			K-12 Credit expansion to Head-start and district programs w/ income threshold increase	TY 2015										(1,400)	(1,400)	(2,800)	(1,400)	(1,400)	(2,800)
21	HF 848	Gov	Child & Dependent Care Credit Expansion	TY 2015	(104,900)	(118,450)													
22	HF 848	Gov	Income Tax Interaction - Pre-K & Dependent Care Exemption		1,700	9,950													
23	HF 1064	Loon	Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount	TY 2015			(16,800)	(18,200)	(35,000)	(19,000)	(19,400)	(38,400)							
24	HF 2084	Davids	Student Loan Refundable Credit	TY 2015			(64,700)	(65,900)	(130,600)	(67,200)	(68,400)	(135,600)							
25	HF 1479	Wills	Credit for Contributions to Section 529 Plans	TY 2015			(15,900)	(16,400)	(32,300)	(16,900)	(17,400)	(34,300)							
26	SF 293	Clausen	MN College Savings Plan contribution credit	TY 2016									-		(7,400)	(7,400)	(7,700)	(7,900)	(15,600)
27			Subtraction for Contributions to Section 529 Plans	TY 2015			(3,800)	(3,900)	(7,700)	(4,000)	(4,200)	(8,200)							
28	HF 245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2015			-	-	-	(160)	(170)	(330)							
29	HF 848	Davids	Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)	TY 2015			2,100	2,200	4,300	2,200	2,200	4,400							
30	SF 826	Gov	Disallowance of Working Family Credit, NonResidents	TY 2015	10,300	10,600							-	5,100	5,200	10,300	5,300	5,300	10,600
31			Working Family Credit Expansion, Increase Income Phase-out Threshold	TY 2015	(82,500)	(92,000)													
32	HF 30, SF 51	Davids, Skoe	Working Family Credit, TANF Funding Clarification	FY 2015			-	-	-	-	-	-							
33	HF 921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2015			(100)	(150)	(250)	(200)	(200)	(400)							
34	HF 407	O'Driscoll	Increase Long-Term Care Credit	TY 2015			(4,700)	(4,800)	(9,500)	(4,900)	(5,000)	(9,900)							
35	HF 377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016			-	(3,700)	(3,700)	(3,800)	(3,900)	(7,700)							
36	HF 1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2015			(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)							
37	HF 1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2015			(7,500)	(5,200)	(12,700)	(5,500)	(5,700)	(11,200)							
38	HF 2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015			-	(800)	(800)	(1,200)	(1,400)	(2,600)							
39	HF 381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2015			(600)	-	(600)	-	-	-							
40	HF 229	McDonald	Subtraction for Fitness Facility Fee	TY 2015			(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)							

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41	SF 350	Pappas	Fitness membership credit	TY 2015									-	(1,500)	(1,500)	(3,000)	(1,500)	(1,600)	(3,100)	
42	HF 837, SF 847, SF 745	Davids, Rest, Gazelka	Domicile Determination Modified, Prohibition of Certain Factors	TY 2015			Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	-	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.	
43	HF 1001, A15 Senate	Dean, Nelson	Domicile Determination Modified to Exclude Medical Treatment Days	TY 2015			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	
44	HF 2179,SF 2028	Davids, Rest	Domicile Determination Modified, Apportioning Board Member Income	DFE			(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	
45	HF 2211	Dean	Premium Health Care Credit	TY 2016			-	(50,000)	(50,000)	(50,000)	(50,000)	(100,000)				-			-	
46			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2015			(265,700)	(272,900)	(538,600)	-	-	-				-			-	
47			Federal Conformity, Slain Officer Family Support Act of 2014	DFE			(Negli.)	-	(Negli.)	-	-	-	(negli)	(negli)	-	(negli)	-	-	(negli)	
48	HF 2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016			-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)				-			-	
49			Greater MN internship Modfn	TY 2015									-	(200)	(400)	(600)	(400)	(400)	(800)	
50	SF 79 199	Wiger Nelson	Veterans jobs credit and grant	TY 2016									-	-	(24,200)	(24,200)	(22,900)	(21,800)	(44,700)	
51	SF 1968	Sparks	Workforce housing tax credit	TY16 - 21									-	-	(5,000)	(5,000)	(7,000)	(7,000)	(14,000)	
52	SF 2074	Cohen	Film production credit	TY 2016									-	-	(1,600)	(1,600)	(1,600)	(1,600)	(3,200)	
53			Income Tax Interaction - Statewide Property Tax Base Expansion																	
54			Income Tax Interaction - Omnibus Education Finance				-	210	210	20	30	50				-			-	
55			Income Tax Interaction - Changes in State General Levy				-	7,500	7,500	11,090	14,870	25,960				-			-	
56			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)				-	-	-	5	5	10				-			-	
57			Income Tax Interaction - LGA Reduction to Cities of the				-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)				-			-	
58			Income Tax Interaction - CPA Changes (Public Defender Aid)				-	(10)	(10)	(10)	(10)	(20)				-			-	
59			Income Tax Interaction - Repeal AIS Aid				-	(190)	(190)	(190)	(190)	(380)				-			-	
60			Income Tax Interaction - City of Minneapolis Library Aid Changes				-	-	-	(70)	(70)	(140)				-			-	
61			Income tax interaction: Ag land targeting refund										-	-	270	270	230	180	410	
62			Income tax interaction: SGL reduction										-	-	4,450	4,450	4,450	4,450	8,900	
63			Income tax interaction: RR modernization										-	-	(110)	(110)	(110)	(110)	(220)	
64			Income tax interaction: RMV modfn										-	-	50	50	50	50	100	
65			Income tax interaction: Class rate change										-	-	(1,740)	(1,740)	(1,740)	(1,740)	(3,480)	
66			Income tax interaction: LGA increase										-	-	410	410	860	860	1,720	
67			Income tax interaction: CPA formula change & increase										-	-	460	460	560	560	1,120	
68			Income tax interaction: Township aid increase										-	-	negli	negli	40	40	80	
69			Income tax interaction: County aid for ICWA out of home placements										-	-	-	-	320	320	640	
70			Income tax interaction: PILT										-	-	70	70	70	70	140	
71			Income tax interaction: Senate Education Bill										-	-	-	-	-	-	-	
72			Subtotal - Income Taxes (Current Law + 2015 Change Items)		21,870,517	24,733,348	19,705,051	10,208,268	10,612,109	20,820,377	11,562,480	12,121,518	23,683,998	19,705,051	10,721,668	11,282,609	22,004,277	12,083,825	12,763,533	24,847,358
73			Subtotal - Current Law		22,056,817	24,934,648	19,705,051	10,730,668	11,326,149	22,056,817	12,127,695	12,806,953	24,934,648	19,705,051	10,730,668	11,326,149	22,056,817	12,127,695	12,806,953	24,934,648
74			Subtotal - 2015 Change Items		(186,300)	(201,300)	-	(522,400)	(714,040)	(1,236,440)	(565,215)	(685,435)	(1,250,650)	(negli)	(9,000)	(43,540)	(52,540)	(43,870)	(43,420)	(87,290)
75																				

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76		Corporate Franchise Tax																		
77		Current Law Receipts		3,021,155	3,018,740	2,974,837	1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740	2,974,837	1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740	
78		Current Law Refunds		(457,295)	(549,675)	(378,627)	(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)	(378,627)	(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)	
79		Laws of 2015, Chapter 1, Federal Conformity		11,705	(18,855)	(890)	12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)	(890)	12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)	
80																				
81		2015 Session Change Items:																		
82	SF 826	Gov	Treatment of Insurance Co. Used to Shelter Income	TY 2015	4,000	4,000			-				-	2,000	2,000	4,000	2,000	2,000	4,000	
83	SF 826	Gov	Accelerate Gain on Sale of a Business to Nonresidents	TY 2015	3,300	7,700			-				-	1,100	2,200	3,300	3,300	4,400	7,700	
84	SF 826	Gov	Exclude Derivatives from Sales Factor for Apportionment	TY 2015	-	-			-				-	-	-	-	-	-	-	
85	SF 826	Gov	Reduce Dividend Received Deduction for Debt-Financed Stock	TY 2015	200	200			-				-	100	100	200	100	100	200	
86	SF 826	Gov	Modify Defn. of Financial Institution	TY 2015	10,000	10,000			-				-	5,000	5,000	10,000	5,000	5,000	10,000	
87	SF 826	Gov	Prevent Tax Evasion	TY 2015	300	4,000			-				-			-			-	
88			Economic Substance Doctrine	TY 2016					-				-			-	100	300	400	
89	SF 826	Gov	Base-Year Percentage for Research Credit	TY 2015	(400)	(400)			-				-	(200)	(200)	(400)	(200)	(200)	(400)	
90	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015				(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)			-			-	
91	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016				(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)			-			-	
92	HF 872	Albright	Unused NOL carryover, Refundable Credit	TY 2015				-	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)			-			-	
93	SF 305	Rest	\$15,000 R&D Refundability	TY 2015									-	(7,500)	(6,100)	(13,600)	(6,500)	(6,900)	(13,400)	
94									-				-			-			-	
95			Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)		2,592,965	2,475,710	2,595,320	1,254,250	1,212,615	2,466,865	1,128,922	1,177,688	2,306,610	2,595,320	1,299,350	1,279,715	2,579,065	1,201,222	1,257,488	2,458,710
96			Subtotal - Current Law		2,575,565	2,450,210	2,595,320	1,298,850	1,276,715	2,575,565	1,197,422	1,252,788	2,450,210	2,595,320	1,298,850	1,276,715	2,575,565	1,197,422	1,252,788	2,450,210
97			Subtotal - 2015 Change Items		17,400	25,500	-	(44,600)	(64,100)	(108,700)	(68,500)	(75,100)	(143,600)	-	500	3,000	3,500	3,800	4,700	8,500
98																				
99			Sales and Use Tax																	
100			Current Law Receipts		11,391,291	12,260,396	10,946,956	5,587,223	5,804,068	11,391,291	6,022,582	6,237,814	12,260,396	10,946,956	5,587,223	5,804,068	11,391,291	6,022,582	6,237,814	12,260,396
101			Current Law Refunds		(367,900)	(258,360)	(656,485)	(216,580)	(151,320)	(367,900)	(130,110)	(128,250)	(258,360)	(656,485)	(216,580)	(151,320)	(367,900)	(130,110)	(128,250)	(258,360)
102			Current Law Refunds, Indian Sales Tax		(23,800)	(24,600)	(20,351)	(11,800)	(12,000)	(23,800)	(12,200)	(12,400)	(24,600)	(20,351)	(11,800)	(12,000)	(23,800)	(12,200)	(12,400)	(24,600)
103			Current Law Transfer Sales Tax on Motor Vehicle Leases		(86,250)	(91,020)	(68,500)	(41,510)	(44,740)	(86,250)	(45,510)	(45,510)	(91,020)	(68,500)	(41,510)	(44,740)	(86,250)	(45,510)	(45,510)	(91,020)
104			Current Law, City of Mpls Sales Tax to MSFA		6,364	11,268	2,773	2,774	3,590	6,364	5,101	6,167	11,268	2,773	2,774	3,590	6,364	5,101	6,167	11,268
105																				
106			2015 Session Change Items:																	
107	HF 215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015				(150,000)	(231,200)	(381,200)	(240,900)	(252,400)	(493,300)			-			-	
108	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015				-	-	-	(19,300)	(20,100)	(39,400)			-			-	
109	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015				-	-	-	(27,300)	(28,500)	(55,800)			-			-	
110	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015				-	(32,000)	(32,000)	(32,000)	(32,000)	(64,000)			-			-	
111	HF848	Davidis	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE			3,700	4,000	4,200	8,200	4,200	4,200	8,400			-			-	
112			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward					-	-	-	-	-	-			-			-	
113	HF 1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2015				-	-	-	-	-	-			-			-	
114			Subtotal - Sales Taxes for Transportation				3,700	(146,000)	(259,000)	(405,000)	(315,300)	(328,800)	(644,100)			-			-	
115																				
116	SF 826	Gov	Solid Waste Tax - New Annual Rate for Construction & Demolition Waste	7/1/2015	220	250							-	100	120	220	120	130	250	

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117	HF 531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2015			(15,300)	(15,900)	(31,200)	(16,600)	(17,300)	(33,900)				-			-	
118	HF 69	Davids	Vendor Allowance	7/1/2016			-	(10,300)	(10,300)	(10,900)	(11,300)	(22,200)				-			-	
119	HF 2017	McDonald	Repeal Tax on Digital Products	7/1/2015			(9,500)	(11,000)	(20,500)	(11,700)	(12,500)	(24,200)				-			-	
120	HF 1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015			(4,800)	(5,500)	(10,300)	(5,900)	(6,100)	(12,000)				-			-	
121	HF 1994DE1, SF 1875	Carlson, Rest	Exempts Purchases by 501C3 Organizations	7/1/2015			(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)	-	(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)	
122	HF 764, SF 929	Swedzinski, Saxhaug	Modify the Application of the Tax for Modular Home Purchases	7/1/2015			(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)	-	(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)	
123	HF 1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2015			(1,700)	(1,800)	(3,500)	(1,800)	(1,900)	(3,700)				-			-	
124	HF 1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015			(750)	(800)	(1,550)	(850)	(850)	(1,700)				-			-	
125	SF 1221	Rosen	Sales tax exemption for pet adoption	7/1/2015									-	(440)	(490)	(930)	(500)	(510)	(1,010)	
126	HF 412, SF 381	Wills, Clausen	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015			(290)	(300)	(590)	(300)	(310)	(610)	-	(290)	(300)	(590)	(300)	(310)	(610)	
127	HF 132-DE1	Rosenthal	Exempt Precious Metal Bullion and Bullion Coins	7/1/2015			(500)	(560)	(1,060)	(570)	(590)	(1,160)				-			-	
128	SF 190, SF 544	Franzen, Peterson, B.	Exemption for bullion	7/1/2015									-	(150)	(160)	(310)	(170)	(170)	(340)	
129	HF 496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015			(500)	(520)	(1,020)	(540)	(560)	(1,100)				-			-	
130	HF 89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2015			(340)	(340)	(680)	(350)	(360)	(710)				-			-	
131	HF 550	Baker	Exempts Purchases of Certain Propane Tanks	DFE		(20)	(240)	(240)	(480)	(140)	-	(140)				-			-	
132	HF 1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015			(140)	(140)	(280)	(150)	(160)	(310)				-			-	
133	HF 1510	Dziedzic	Durable medical equipment retroactive exemption	4/1/2009									-	(870)	(140)	(1,010)	(150)	(160)	(310)	
134	HF2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015			(250)	(275)	(525)	(275)	(275)	(550)				-			-	
135	HF 874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	1/1/2015		(Negl.)	(90)	(90)	(180)			-				-			-	
136	HF 2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2015			(14)	(14)	(28)	(14)	(14)	(28)				-			-	
137	HF 532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015			(2)	(2)	(4)	(2)	(2)	(4)				-			-	
138	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2015			60	80	140	80	180	260				-			-	
139	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)				(200)	(330)	(530)	(360)	(400)	(760)				-			-	
140	HF 984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only				(2,774)	(3,090)	(5,864)			-				-			-	
141	SF 41	Clausen	Exemption for admission to MSHSL events	7/1/2015									-	(780)	(800)	(1,580)	(820)	(850)	(1,670)	
142	SF 389	Rest	Exemption for car seats	7/1/2015									-	(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)	
143	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit	7/1/2015									-	(1,900)	(2,300)	(4,200)	(2,400)	(2,600)	(5,000)	
144	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce (sales tax interaction)	7/1/2015										50	60	110	60	60	120	
145	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2015										(3,900)	(200)	(4,100)	(200)	(100)	(300)	
146																-			-	
147			Subtotal - Sales Taxes (Current Law + 2015 Change Items)		10,919,925	11,897,934	10,208,073	5,132,777	5,284,977	10,417,754	5,469,492	5,671,680	11,141,172	10,204,393	5,307,027	5,589,888	10,896,915	5,829,703	6,047,311	11,877,014
148			Subtotal - Current Law		10,919,705	11,897,684	10,204,393	5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684	10,204,393	5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684
149			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		220	250	3,680	(187,330)	(314,621)	(501,951)	(370,371)	(386,141)	(756,512)	-	(13,080)	(9,710)	(22,790)	(10,160)	(10,510)	(20,670)

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																				
General Fund Tax Revenues																				
All Dollars in Thousands																				
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																				
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19	
#	Author																			
150																				
151		<u>Estate Tax</u>																		
152		Current Law Receipts		318,200	315,200	352,494	159,700	158,500	318,200	158,400	156,800	315,200	352,494	159,700	158,500	318,200	158,400	156,800	315,200	
153		Current Law Refunds		(14,500)	(14,500)	(38,561)	(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)	(38,561)	(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)	
154																				
155		<i>2015 Session Change Items:</i>																		
156	SF 826	Gov	Recapture Tax Related to Eminent Domain	7/1/2011	(100)	(100)								(50)	(50)	(100)	(50)	(50)	(100)	
157	HF 958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	TY 2015			(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)								
158																				
159																				
160		Subtotal - Estate Taxes (Current Law + 2015 Change Items)			303,600	300,600	313,933	133,000	110,200	243,200	94,100	83,600	177,700	313,933	152,450	151,150	303,600	151,050	149,550	300,600
161		Subtotal - Current Law			303,700	300,700	313,933	152,500	151,200	303,700	151,100	149,600	300,700	313,933	152,500	151,200	303,700	151,100	149,600	300,700
162		Subtotal - 2015 Change Items			(100)	(100)	-	(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)	-	(50)	(50)	(100)	(50)	(50)	(100)
163																				
164		<u>State General Levy</u>																		
165		Current law receipts		1,698,579	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068	
166																				
167		<i>2015 Session Change Items:</i>																		
168	SF 826	Gov	Base Expansion to Railroad Rolling Stock, Other Changes		29,350	39,350														
169			Base Expansion to Railroad Rolling Stock, Other Changes	Assess 15										0	0	0	0	0	0	
170	HF 984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Exempts up to \$500,000 of C/I property value and \$250K of seasonal recreational value. Provides 6-year Phase-out of Levy	Pay 2016			(137,500)	(315,800)	(453,300)	(438,900)	(566,800)	(1,005,700)								
171	SF 1479	Saxhaug	SRR values over \$300k moved from SGL to RMV; C/I reduction of \$51m in Pay16; setting separate base amounts	Assess 15										(33,000)	(60,600)	(93,600)	(62,000)	(63,800)	(125,800)	
172	HF 135	Peppin	State General Levy Distribution to Cities				(345)	(628)	(973)	(628)	(628)	(1,256)								
173	HF 1831	Green	Property Tax Credit for Over-Valued Property with One-Year Look back				-	(70)	(70)	(100)	(70)	(170)								
174																				
175		Subtotal - Property Tax (Current Law + 2015 Change Items)			1,727,929	1,814,418	1,659,841	704,038	540,198	1,244,236	435,253	332,689	767,942	1,659,841	808,883	796,096	1,604,979	812,881	836,387	1,649,268
176		Subtotal - Current Law			1,698,579	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068
177		Subtotal - 2015 Change Items			29,350	39,350	-	(137,845)	(316,498)	(454,343)	(439,628)	(567,498)	(1,007,126)	-	(33,000)	(60,600)	(93,600)	(62,000)	(63,800)	(125,800)
178																				
179		<u>Cigarette & Tobacco Products Tax</u>																		
180		Current Law Receipts		1,218,260	1,233,420	1,226,786	607,160	611,100	1,218,260	614,940	618,480	1,233,420	1,226,786	607,160	611,100	1,218,260	614,940	618,480	1,233,420	
181		Current Law Refunds				(27,657)	(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)	(27,657)	(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)	
182																				
183		<i>2015 Change Items</i>																		
184	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette Excise Tax	7/1/2015			(1,900)	(7,800)	(9,700)	(13,700)	(19,600)	(33,300)								
185	HF 700	Davids	Repeal Excise Tax Rate Indexing, Moist Snuff	7/1/2015			(300)	(1,200)	(1,500)	(2,000)	(3,000)	(5,000)								
186	HF 700	Davids	Repeal Excise Tax Rate Indexing, Tobacco Products	7/1/2015			(10)	(60)	(70)	(100)	(140)	(240)								
187	HF 2183	Davids	Create a Separate Excise Tax Rate for Vapor Products	7/1/2015			(4,200)	(5,100)	(9,300)	(5,600)	(6,100)	(11,700)								
188	HF 1363	Franson	Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated	7/1/2015			(2,000)	(2,200)	(4,200)	(2,200)	(2,200)	(4,400)								
189	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce	7/1/2015										760	850	1,610	880	900	1,780	
190	SF 1802	Eaton	June accelerated (81.4% TO 80%)	7/1/2015										(700)	(negli)	(700)	(negli)	(negli)	(negli)	
191	SF888-3E		Stop cigarette smugglers - compliance revenue	various										1,678	1,678	3,356	1,678	1,678	3,356	
192																				
193		Subtotal - Cig/Tob. Taxes (Current Law + 2015 Change Items)			1,218,260	1,233,420	1,199,129	588,700	584,590	1,173,290	581,090	577,090	1,158,180	1,199,129	598,848	603,478	1,202,326	607,248	610,708	1,217,956
194		Subtotal - Current Law			1,199,129	1,199,129	1,198,060	597,110	600,950	1,198,060	604,690	608,130	1,212,820	1,199,129	597,110	600,950	1,198,060	604,690	608,130	1,212,820
195		Subtotal - 2015 Change Items			-	-	-	(8,410)	(16,360)	(24,770)	(23,600)	(31,040)	(54,640)	-	1,738	2,528	4,266	2,558	2,578	5,136

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																			
General Fund Tax Revenues																			
All Dollars in Thousands																			
<i>Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.</i>																			
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
196																			
197		Liquor, Wine and Beer Tax																	
198		Current Law Receipts		176,240	183,340	170,237	87,250	88,990	176,240	90,760	92,580	183,340	170,237	87,250	88,990	176,240	90,760	92,580	183,340
199		Current Law Refunds		(1,400)	(1,440)	(1,436)	(700)	(700)	(1,400)	(720)	(720)	(1,440)	(1,436)	(700)	(700)	(1,400)	(720)	(720)	(1,440)
200																			
201		<i>2015 Session Modifications</i>																	
202	SF 1892	Eaton <i>June accelerated (81.4% TO 80%)</i>				-			-			-		(100)	(negli)	(100)	(negli)	(negli)	(negli)
203						-			-			-				-			-
204		Subtotal - Liquor Taxes (Current Law + 2015 Change Items)		174,840	181,900	168,801	86,550	88,290	174,840	90,040	91,860	181,900	168,801	86,450	88,290	174,740	90,040	91,860	181,900
205		Subtotal - Current Law				168,801	86,550	88,290	174,840	90,040	91,860	181,900	168,801	86,550	88,290	174,840	90,040	91,860	181,900
206		Subtotal - 2015 Change Items				-	-	-	-	-	-	-	-	(100)	(negli)	(100)	(negli)	(negli)	(negli)
207																			
208		Lawful Gambling Taxes																	
209		Current Law Lawful Gambling Combined Receipts Tax		97,000	102,700	89,988	47,800	49,200	97,000	50,600	52,100	102,700	89,988	47,800	49,200	97,000	50,600	52,100	102,700
210		Current Law Gambling Tax Refunds		(100)	(60)	(379)	(50)	(50)	(100)	(30)	(30)	(60)	(379)	(50)	(50)	(100)	(30)	(30)	(60)
211		[Lawful Gambling - Feb12 Base]				[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]
212		[Lawful Gambling Above Base (Stadium)]				[15,809]	[10,850]	[12,250]	[23,100]	[13,670]	[15,170]	[28,840]	[15,809]	[10,850]	[12,250]	[23,100]	[13,670]	[15,170]	[28,840]
213																			
214		<i>2015 Change Items</i>																	
215	HF 1176	Hoppe <i>Modification to Rate Structure & Exemptions</i>	7/1/2015				(14,200)	(16,200)	(30,400)	(16,700)	(17,200)	(33,900)							
216	HF 296	Knoblach <i>New 9% Flat Rate for Paper Pull Tabs at Bingo Halls</i>	7/1/2015				(100)	(100)	(200)	(100)	(100)	(200)							
217																			
218		Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)		96,900	102,640	89,609	33,450	32,850	66,300	33,770	34,770	68,540	(379)	47,750	49,150	96,900	50,570	52,070	102,640
219		Subtotal - Current Law				89,609	47,750	49,150	96,900	50,570	52,070	102,640	(379)	47,750	49,150	96,900	50,570	52,070	102,640
220		Subtotal - 2015 Change Items				-	(14,300)	(16,300)	(30,600)	(16,800)	(17,300)	(34,100)		-	-	-	-	-	-
221																			
222		Insurance Gross Earning & Fire Marshall Tax																	
223		Current Law Receipts		787,135	831,581	719,472	386,418	400,717	787,135	411,221	420,360	831,581	719,472	386,418	400,717	787,135	411,221	420,360	831,581
224		Current Law Refunds		(5,000)	(5,000)	(5,285)	(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)	(5,285)	(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)
225																			
226		<i>2015 Change Items</i>																	
227	HF 438	Kresha <i>New Markets Tax Credit (with January 2017 application date)</i>	TY 2016				-	-	-	-	-	-							
228																			
229		Subtotal - Insurance Gross Earning & Fire Marshall Tax		782,135	826,581	714,187	383,918	398,217	782,135	408,721	417,860	826,581	714,187	383,918	398,217	782,135	408,721	417,860	826,581
230		Subtotal - Current Law				714,187	383,918	398,217	782,135	408,721	417,860	826,581	714,187	383,918	398,217	782,135	408,721	417,860	826,581
231		Subtotal - 2015 Change Items				-	-	-	-	-	-	-							
232																			
233		Taconite Occupation Tax																	
234		Current Law Receipts		-	-	32,106	17,000	17,000	34,000	17,000	17,000	34,000	32,106	17,000	17,000	34,000	17,000	17,000	34,000
235																			
236		<i>2015 Change Items</i>																	
237	HF 416	Anzels <i>Modification to the Definition of Direct Reduced Iron (DRI)</i>	Prod Yr 15				-	-	-	-	-	-							
238	SF 677	Tomassoni <i>Modification for direct reduced ore</i>																	
239	SF 677	Tomassoni <i>Increase transfer to the mining environmental and regulatory account</i>	Prod Yr 15												(500)	(500)	(480)	(470)	(950)
240		<i>Transfer date modfns (May 15 to July 1)</i>	Prod Yr 15											3,010	50	3,060	30	40	70
241		<i>15 cents per ton transfer to IRRRB</i>	Prod Yr 15												(6,030)	(6,030)	(6,110)	(6,180)	(12,290)
242																			
243		Subtotal - Taconite Occupation Tax				32,106	17,000	17,000	34,000	17,000	17,000	34,000	32,106	20,010	10,520	30,530	10,440	10,390	20,830
244		Subtotal - Current Law				32,106	17,000	17,000	34,000	17,000	17,000	34,000	32,106	17,000	17,000	34,000	17,000	17,000	34,000
245		Subtotal - 2015 Change Items				-	-	-	-	-	-	-		3,010	(6,480)	(3,470)	(6,560)	(6,610)	(13,170)
246																			

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																			
General Fund Tax Revenues																			
All Dollars in Thousands																			
Note: Positive numbers represent revenue gains, negative numbers represent revenue losses.																			
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
247		Other Net Tax Revenue																	
248		Current Law Receipts:																	
249				-	-	-													
250		Mortgage Registry Tax		211,828	228,797	194,764	103,461	108,367	864,186	111,587	117,210	228,797	194,764	103,461	108,367	864,186	111,587	117,210	228,797
251		Deed Transfer Tax		217,340	239,870	184,005	105,312	112,028	881,085	116,264	123,606	239,870	184,005	105,312	112,028	881,085	116,264	123,606	239,870
252		Controlled Substance Tax		10	10	6	5	5	36	5	5	10	6	5	5	36	5	5	10
253		Other Gross Earnings		100	100	101	50	50	401	50	50	100	101	50	50	401	50	50	100
254		Medical Assistance Surcharges		514,164	511,660	573,977	258,334	255,830	2,111,461	255,830	255,830	511,660	573,977	258,334	255,830	2,111,461	255,830	255,830	511,660
255		Motor Vehicle Registration Tax		1,300	1,300	1,320	650	650	5,220	650	650	1,300	1,320	650	650	5,220	650	650	1,300
256		Other Tax Refunds		(12,710)	(13,110)	(11,677)	(6,355)	(6,355)	(50,607)	(6,555)	(6,555)	(13,110)	(11,677)	(6,355)	(6,355)	(50,607)	(6,555)	(6,555)	(13,110)
257		Subtotal - Other		932,032	968,627	942,496	461,457	470,575	932,032	477,831	490,796	968,627	942,496	461,457	470,575	932,032	477,831	490,796	968,627
258																			
259		Miscellaneous - 2015 Revenue Modifications																	
260																			
261		Barrett <i>Border Cities, Taylor Falls</i>	7/1/2015				(100)	-	(100)	-	-	-				-			-
262	HF 894	Kiel <i>Border City Allocation Made Permanent</i>	7/1/2015				(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)				-			-
263	SF 907	Eken <i>Border City Allocation Made Permanent</i>	TY 2016										-	(2,000)	-	(2,000)	-	-	-
264	HF 1775	Davids <i>Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes</i>					-	-	-	-	-	-				-			-
265		<i>Report on Tax Credit for Employers who Hire Veterans</i>					-	-	-	-	-	-				-			-
266	SF888-3E	<i>Stop cigarette smugglers - fines & fees revenue</i>	various										-	411	411	822	411	411	822
267		Subtotal - Miscellaneous					(1,100)	(1,000)	(2,100)	(1,000)	(1,000)	(2,000)		(1,589)	411	(1,178)	411	411	822
268																			
269		Total - Tax GF Revenues (Current Law + 2015 Change Items)		40,619,103	44,535,178	37,628,546	19,002,308	19,350,621	38,352,929	20,297,699	21,015,551	41,313,250	37,534,878	19,886,222	20,720,099	40,606,321	21,723,942	22,728,364	44,452,306
270		Total - Tax GF Revenues - Current Law		40,758,533	44,671,478	37,624,866	19,937,793	20,834,540	40,772,333	21,839,813	22,845,065	44,684,878	37,534,878	19,937,793	20,834,540	40,772,333	21,839,813	22,845,065	44,684,878
271		Total - 2015 Change Items		(139,430)	(136,300)	3,680	(935,485)	(1,483,919)	(2,419,404)	(1,542,114)	(1,829,514)	(3,371,628)	(negli)	(51,571)	(114,441)	(166,012)	(115,871)	(116,701)	(232,572)
		*HF 2019 includes an amnesty provision that may result in a revenue loss in FY 2015 but disclosure rules prevent the release of an estimate																	
		**The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill; the provision includes an administrative component carried in a later section of this spreadsheet																	
		Revenue impact with "undeterm." denotes that it is undetermined and it is not known if the impact will result in positive or negative revenue because the determination of domicile is made on a case-by-case basis.																	

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

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	#	Author			FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
PROPERTY TAX REFUNDS																				
272			\$831,300	\$859,600	\$287,212	\$409,900	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600
273			443,800	464,300	188,274	225,400	413,674	219,600	224,200	443,800	229,100	235,200	464,300	413,674	219,600	224,200	443,800	229,100	235,200	464,300
274			16,090	15,580	881	1,820	2,701	9,020	7,070	16,090	7,690	7,890	15,580	2,701	9,020	7,070	16,090	7,690	7,890	15,580
275			10,980	11,730	5,202	5,270	10,472	5,400	5,580	10,980	5,770	5,960	11,730	10,472	5,400	5,580	10,980	5,770	5,960	11,730
276			1,302,170	1,351,210	481,569	642,390	1,123,959	647,320	654,850	1,302,170	667,160	684,050	1,351,210	1,123,959	647,320	654,850	1,302,170	667,160	684,050	1,351,210
277																				
278			Property Tax Refund Changes:																	
279		Gov	(\$2,390)	(\$4,780)																
280		Gov	(\$420)	(\$750)											(170)	(250)	(420)	(330)	(420)	(750)
281	HF2034	Quam									0	1,960	1,960							
282	SF874	Koenen																		
283	SF1640	Eken																		
284											0	10	10							
285	SF207	Lourey																		
286	SF944	Bakk																		
287	HF570	Drazkowski									0	260	260							
288											0	0	0							
289	HF147	Dettmer									0	0	(60)							
290	HF705	Howe									0	20	20							
291	HF844	Loon									0	(300)	(300)							
292																				
293	HF1944	Hertaus									[+negli]	[+negli]	[+negli]							
294	SF1838	Osmek																		
295	SF1058	Eken																		
296	HF287	Quam									0	[-negli]	[-negli]							
297	HF1407	Hackbarth									0	[-negli]	[-negli]							
298	SF257	Skoe																		
299	HF1649	Dill									[+negli]	[+negli]	[+negli]							
300	SF1414	Marty																		
301	SF1057	Skoe																		

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

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Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19			
	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
302	SF368 HF873	Lourey Sudin	Change Item: Carlton County authorize levy - recreational purpose PTR interactions						0	[+negli]	[+negli]	[+negli]	[+negli]	[+negli]	-	-	negli	negli	negli	negli	negli	negli
303	HF1671	Drazkowski	Change Item: Reverse referendum allowed if taxes raised						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]								
304	HF782	Runbeck	Change Item: Reverse referendum approval of debt issue						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]								
305	SF129	Rest	Decrease threshold for targeting PTR from 12% to 10%												-	-	1,170	1,170	1,270	1,320	2,590	
306	SF921	Skoe	Agricultural land targeting credit												-	-	7,800	7,800	6,500	5,200	11,700	
307			PTR interaction: RR modernization												-	-	(2,430)	(2,430)	(2,430)	(2,430)	(4,860)	
308			PTR interaction: RMV modfn												-	-	(380)	(380)	(380)	(380)	(760)	
309			PTR interaction: Class rate change												-	-	(3,560)	(3,560)	(3,560)	(3,560)	(7,120)	
310	SF1636	Skoe	PTR interaction: electric generation personal property tax elimination/new value method												-	-	-	-	(440)	(440)	(880)	
311	SF1011	Saxhaug	PTR Interaction: Iron Range FD areawide tax rate change capped												0	0	0	0	(unknown)	(unknown)	(unknown)	
312			Subtotal Property Tax changes	(2,810)	(5,530)				0	1,950	1,950	2,320	2,260	4,580	-	(170)	5,750	5,580	3,000	1,860	4,860	
313			Political Contribution Refund -base	10,000	10,000	3,673	3,700	7,373	4,500	5,500	10,000	4,500	5,500	10,000	7,373	4,500	5,500	10,000	4,500	5,500	10,000	
314			Tax Refund Interest -base	28,000	30,000	14,516	13,500	28,016	14,000	14,000	28,000	15,000	15,000	30,000	28,016	14,000	14,000	28,000	15,000	15,000	30,000	
315			Other Refund Changes																			
316			Change Item: Repeal Political Contribution Refund						(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)								
317	HF538	Drazkowski	Subtotal Other Refund changes						(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)								
318			LOCAL AIDS																			
319			Local Government Aid (LGA)	1,036,324	1,038,796	427,439	507,618	935,057	516,926	519,398	1,036,324	519,398	519,398	1,038,796	935,057	516,926	519,398	1,036,324	519,398	519,398	1,038,796	
320			12, SS1, Ch 1 Flood Disaster Assistance			0	80	80	0	0	0	0	0	80	0	0	0	0	0	0	0	
321			Subtotal- Local Government Aid (LGA) base	1,036,324	1,038,796	427,439	507,698	935,137	516,926	519,398	1,036,324	519,398	519,398	1,038,796	935,137	516,926	519,398	1,036,324	519,398	519,398	1,038,796	
322			Modify LGA																			
323	HF2034	Quam	Change Item: Limit LGA 1st class cities to 112.5% average per capita aid for all other cities						0	(84,650)	(84,650)	(84,650)	(84,650)	(169,300)								
324			Change Item: CY 2015 Early LGA payment - FY 2015							\$18,750	18,750	0	0	0	-							
325			Change Item: CY 2015 Early LGA payment - FY 2016						(18,750)	0	(18,750)	0	0	0								
326	SF 1865 HF 1794	Stumpf Fabian	Change Item: Oslo 2013 city aid penalty forgiven/approp						37	0	37	0	0	0	-	37	-	37	-	-	-	
327	SF712 HF890	Weber Schomacker	Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits						0	0	0	0	0	0	-	-	-	-	-	-	-	
328			Change Item: Reduce City of Minneapolis LGA appropriation FY 2017 only						\$0	(5,864)	(5,864)	0	0	0	-							
329	SF874	Koenen	Increase - Aids Pay 16						0	18,750	18,750	(18,713)	(90,514)	(109,227)	0	0	21,540	21,540	45,580	45,580	91,160	
330			Subtotal LGA changes			0	18,750	18,750	(18,713)	(90,514)	(109,227)	(84,650)	(84,650)	(169,300)	-	37	21,540	21,577	45,580	45,580	91,160	
331																						
332																						
333																						
334																						
335																						

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

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	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
336			County Program Aid - base	418,532	416,908	165,570	206,235	371,805	209,969	208,563	418,532	208,454	208,454	416,908	371,805	209,969	208,563	418,532	208,454	208,454	416,908
337			Public Defender Cost	1,000	1,000	222	500	722	500	500	1,000	500	500	1,000	722	500	500	1,000	500	500	1,000
338			Local Impact Notes (DOF/MDE)	428	428	214	0	214	214	214	428	214	214	428	214	214	214	428	214	214	428
339			County AIS Prevention Aid	20,000	20,000		4,500	4,500	10,000	10,000	20,000	10,000	10,000	20,000	4,500	10,000	10,000	20,000	10,000	10,000	20,000
340			Debt Service Aid - Lewis & Clark Jt Pwrs Bd	1,600	5,000				0	1,600	1,600	2,500	2,500	5,000	1,600	0	1,600	1,600	2,500	2,500	5,000
341			Township Aid	20,000	20,000	0	10,000	10,000	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000	10,000	20,000	10,000	10,000	20,000
342			Ch 366 Utility Transition Aid (cities and towns)	351	-	779	3	782	350	1	351	0	0	-	782	350	1	351	0	0	-
343			Production Property Transition Aid	160	224				0	160	160	128	96	224	160	0	160	160	128	96	224
344			Payments to Counties with Tribal Casinos - base	2,520	2,520	1,260	1,260	2,520	1,260	1,260	2,520	1,260	1,260	2,520	2,520	1,260	1,260	2,520	1,260	1,260	2,520
345																					
346			Modify CPA, Other Aids																		
347	HF2016	Backer	<i>Change Item: CPA Formula working group</i>						0	0	0	0	0	0							
348			<i>Change Item: CPA Repeal MMB/MDE Local Impact Note Subsidy (LIN to Leg. Auditor)</i>						(214)	(214)	(428)	(214)	(214)	(428)							
349			<i>Change Item: Repeal Public Defender Aid</i>						0	(500)	(500)	(500)	(500)	(1,000)							
350	SF1640	Eken	<i>CPA - Tax base equalization component modfn; increase</i>												-	-	25,000	25,000	29,700	29,700	59,400
351	SF207	Lourey	<i>County aid for out of home placements related to the Indian Children Welfare Act - Aids Pay 17</i>												-	-	-	-	17,300	17,300	34,600
352	SF944	Bakk	<i>Township Aid - Incl. unorganized territories; increase</i>												-	-	2,000	2,000	2,000	2,000	4,000
353	HF570	Drazkowski	<i>Change Item: Repeal AIS (Transf to DNR)</i>						(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)							
354			<i>Change Item: Repeal Minneapolis Library Aid</i>						0	(3,720)	(3,720)	(3,720)	(3,720)	(7,440)							
355	SF944	Bakk	<i>Aid payment shift (excl PILT & taconite aid reimbursement) - Aids Pay 16</i>												-	209,300	12,900	222,200	10	10	20
356	SF1958	Skoe	<i>Lewis & Clark Debt Service Aid - Incr. bonding authority; require local share payments; other modifications</i>												-	-	900	900	1,050	1,050	2,100
357	SF1636	Skoe	<i>Electric generation transition aid (personal pt elimination/new value method) - Aids Pay 17</i>												-	0	0	0	4,280	4,200	8,480
358			Subtotal CPA + Other Aids changes	0	0				(10,214)	(14,434)	(24,648)	(14,434)	(14,434)	(28,868)	-	209,300	40,800	250,100	54,340	54,260	108,600
359																					
360			DRA School - base	15,756	15,756	8,319	7,893	16,212	7,878	7,878	15,756	7,878	7,878	15,756	16,212	7,878	7,878	15,756	7,878	7,878	15,756
361			DRA Non-School	20,282	20,282	10,281	10,141	20,422	10,141	10,141	20,282	10,141	10,141	20,282	20,422	10,141	10,141	20,282	10,141	10,141	20,282
362			Disparity Reduction Aid (DRA)- base	36,038	36,038	18,600	18,034	36,634	18,019	18,019	36,038	18,019	18,019	36,038	36,634	18,019	18,019	36,038	18,019	18,019	36,038
363																					
364			PROPERTY TAX CREDITS																		
365			Res MVC School***	-	-	17	0	17	0	0	-	0	0	-	17	0	0	-	0	0	-
366			Res MVC Non-School	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
367			Residential Market Value Homestead Credit-base	-	-	17	0	17	0	0	-	0	0	-	17	0	0	-	0	0	-
368																					
369			Agr MVC School	17,159	17,534	5,337	5,032	10,369	8,392	8,767	17,159	8,767	8,767	17,534	10,369	8,392	8,767	17,159	8,767	8,767	17,534
370			Agr MVC Non-School	61,576	61,576	17,829	17,633	35,462	30,788	30,788	61,576	30,788	30,788	61,576	35,462	30,788	30,788	61,576	30,788	30,788	61,576
371			Agric Market Value Hmstd Credit one time payment	-	-	-	18,000	18,000	-	-	-	-	-	-	18,000	-	-	-	-	-	-
372			Agricultural Market Value Credit - base	78,735	79,110	23,166	40,665	63,831	39,180	39,555	78,735	39,555	39,555	79,110	63,831	39,180	39,555	78,735	39,555	39,555	79,110
373																					
374			Agriculture Preservation Credit - base		973							455	518	973					455	518	973
375																					
376			Border City School	4,208	4,252	1,403	1,649	3,052	2,082	2,126	4,208	2,126	2,126	4,252	3,052	2,082	2,126	4,208	2,126	2,126	4,252
377			Border City Non-School	15,948	15,948	5,459	6,970	12,429	7,974	7,974	15,948	7,974	7,974	15,948	12,429	7,974	7,974	15,948	7,974	7,974	15,948
378			Border City Disparity Credit - base	20,156	20,200	6,862	8,619	15,481	10,056	10,100	20,156	10,100	10,100	20,200	15,481	10,056	10,100	20,156	10,100	10,100	20,200
379																					

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

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Table with columns for Line #, Gov-House-Senate #, Author, General Fund Expenditures, Mar Gov FY2016-17, Mar Gov FY2018-19, House FY2014, House FY2015, House FY2014-15, House FY2016, House FY2017, House FY2016-17, House FY2018, House FY2019, House FY2018-19, Senate FY2014-15, Senate FY2016, Senate FY2017, Senate FY2016-17, Senate FY2018, Senate FY2019, Senate FY2018-19. Rows include items like Disaster Credit, Prior Year Credit, Wetlands Reimbursement, Senior Deferral Reimbursement, Bovine TB Property Tax Credit, Mahnomen Reimbursement Aid, Taconite Tax Relief Area Aids & Credits, and LOCAL PENSION AIDS.

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

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	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
428			Other Expenditures																		
429			PILT for DNR Owned Lands - base	63,547	77,201	30,970	31,436	62,406	31,661	31,886	63,547	38,483	38,718	77,201	62,406	31,661	31,886	63,547	38,483	38,718	77,201
430			Modify PILT																		
431	HF1707	Drazkowski	<i>Change Item: PILT payments reduced due to ENR/OH trust fund payments, effective July 1 2016</i>						0	0	0	0	(70)	(70)							
432	SF1057	Skoe	<i>PILT per acre rate increase (\$1.50 to \$2); federally recognized tribes; past unpaid ditch assessment</i>												-	3,750	3,750	7,500	3,755	3,755	7,510
433			Subtotal PILT changes						0	0	0	0	(70)	(70)	-	3,750	3,750	7,500	3,755	3,755	7,510
434																					
435			Other Aids and One-Time Appropriations																		
436			Ch 389, Council on Results Perform Measurement	777	786	419	385	804	387	390	777	392	394	786	804						
437			Disaster Assistance City Tax Base Rplcmt Aid																		
438			Local Option Disaster Credit	-	-																
439			SS2 Flood Local Option Abatement reimb (non school)	160	160	313	151	464	80	80	160	80	80	160	464						
440			SS2 Flood Local Option Abatement reimb (school)	46	40	237	103	340	26	20	46	20	20	40	340						
441			Moose Lake Assessment Reimbursement	-	-	2,000	0	2,000	0	0	-	0	0	-	2,000						
442			Bloomington Infrastructure Projects	9,680	9,720	0	0	-	4,820	4,860	9,680	4,860	4,860	9,720	-						
443			City of Minneapolis Library debt service	3,720	7,440	0	0	-	0	3,720	3,720	3,720	3,720	7,440	-						
444			Greater MN Intern, DOR transf to OHE	40	40	0	0	-	20	20	40	20	20	40	-						
445																					
446			Other Aids/Appropriations Changes																		
447	Gov		Modernize Rail Property Tax	280	112																
448	Gov		Disallowance of WFC for Full-Yr NR	35	-																
449	Gov		<i>Change Item: DOR Administration K-12 Credit</i>	700	800																
450			<i>Change Item: Eliminate transfer from General Fund to MSFA Fy 2016-17 only</i>						(\$2,774)	(\$3,090)	(\$5,864)	\$0	\$0	\$0							
451	HF1825	Slocum	<i>Change Item: Automatic sales suppression device use - criminal penalties</i>						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]							
452	HF419	Anderson	<i>Change Item: Study on County Administrative Impacts for health-Related costs</i>						0	0	0	0	0	0							
453		Dziedzic	<i>Grant to Hennepin County for job training centers rehabilitation</i>												-	1,130	-	1,130	-	-	-
454	SF656	Tomassoni	<i>Grant to St. Louis County for building removal on tax-forfeited land</i>												-	1,000	-	1,000	-	-	-
455	SF2113	Skoe	<i>Study: Agricultural Valuation & Production</i>												-	200	-	200	-	-	-
456	SF1678	Rest	<i>Study: E-filing</i>												-	175	-	175	-	-	-
457	SF1354	Rest	<i>Tax Court; threshold increase for small claims division</i>												-	3	3	6	3	3	6
458	SF1414	Marty	<i>DNR Admin - preliminary</i>												-	-	300	300	200	200	400
459			<i>DOR Admin - preliminary</i>												-	1,000	700	1,700	600	600	1,200
460	SF888 - 3E		<i>DOR Admin - Stop cigarette smugglers**</i>												-	1,149	955	2,104	955	955	1,910
461			Subtotal - Other Aids/Appropriations Changes	1,015	912				(2,774)	(3,090)	(5,864)	0	0	0	-	4,657	1,958	6,615	1,758	1,758	3,516
462																					
463			GF Total - Property Tax Refunds, Aids and Credits base + changes	\$3,359,776	\$3,447,632	\$1,320,534	\$1,654,085	\$2,974,619	\$1,634,846	\$1,578,706	\$3,213,552	\$1,613,782	\$1,634,030	\$3,247,812	\$2,955,869	1,888,621	1,764,322	3,652,943	1,823,849	1,844,047	3,667,896
464			February 2015 Forecast - General Fund Property Tax Refunds, Aids & Credits	\$3,361,341	\$3,451,470	\$1,320,534	\$1,635,335	\$2,955,869	\$1,671,047	\$1,690,294	\$3,361,341	\$1,715,046	\$1,736,424	\$3,451,470	\$2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470
465			GF Subtotal - Property Tax Refunds, Aids and Credits 2015 changes	(\$1,565)	(\$3,838)	0	18,750	\$18,750	(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	\$0	217,574	74,028	291,602	108,803	107,623	216,426

**The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill - SF 888-3UE; the provision includes two revenue components carried in an earlier section of this spreadsheet

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov	Mar Gov	House		House		House		Senate	Senate		Senate					
	#	Author		FY2016-17	FY2018-19	FY2014	FY2015	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
Items With No State Impact																				
466			Property Tax Changes																	
467	HF922	Drazkowski	Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November					0	0	0	0	0	0							
468	SF555 HF457	Bonoff Applebaum	Levy Date Change for Met Council and Metro Mosquito Control Commission										0	0	0	0	0	0	0	0
469	HF 457	Applebaum	Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30					0	0	0	0	0								
470			Use of levy proceeds for local historical societies										0	0	0	0	0	0	0	0
471	SF354	Gazelka	Late payment date uniform penalty modification										0	0	0	0	0	0	0	0
472	HF 491	Heintzeman	Property tax due dates and penalties modified					0	0	0	0	0								
473	SF828 HF625	Rest Runbeck	Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)					0	0	0	0	0	0	0	0	0	0	0	0	0
474	SF1146 HF1200	Dahle Johnson,B	DOR assessor course offerings (mandatory appeals and equalization) modification					0	0	0	0	0	0	0	0	0	0	0	0	0
475	HF 951	Lueck	Assessor accreditation modified (licensed for class of property which individual assesses)					0	0	0	0	0	0	0	0	0	0	0	0	0
476	SF896 HF1595	Skoe Persell	Soil & Water Conservation District levy mod'n. (House ENR Com)										0	0	0	0	0	0	0	0
477	SF650 HF586	Bakk Dill	Tofte; municipal housing authority powers										0	0	0	0	0	0	0	0
478	SF656 HF480	Tomassoni Metsa	St. Louis County; optional cancellation of tax forfeiture certain bldgs										0	0	0	0	0	0	0	0
479	HF4	Kelly	Omnibus Transportation -CTIB impacts					0	0	0	0	0								
480																				
481			Other																	
482	SF838 HF1236	Skoe Lenczewski	Budget Reserve date and buyback amount change										0	0	0	0	0	0	0	0
483	SF881 HF1901	Rest Smith	Apportionment of estate taxes										0	0	0	0	0	0	0	0
484	SF1251 HF1467	Rest Anderson,S	Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)										0	0	0	0	0	0	0	0
485			Repeal of purpose statement req.										0	0	0	0	0	0	0	0
486	SF1559 HF1589	Skoe Davids	DOR policy provisions (House merged HF 1589 with HF 1590)										0	0	0	0	0	0	0	0
487	SF 1558 HF1590	Skoe Davids	DOR technical provisions (HF 1590 went to Gen Reg)										0	0	0	0	0	0	0	0
488			Broadband service public-private partnerships; referendum req.										0	0	0	0	0	0	0	0
489			PILT: Red River Watershed Mngmt Board										0	0	0	0	0	0	0	0
490	HF1830	Green	Counties required to enter into joint operating agreements w town/townships					0	0	0	0	0	0	0	0	0	0	0	0	0
491	SF944 HF938	Bakk Dill	Township aid conforming to auditor										0	0	0	0	0	0	0	0
492	HF 1362	Anzenc	Town audit requirements					0	0	0	0	0								
493			MSFA - Allocation of revenues										0	0	0	0	0	0	0	0

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov	Mar Gov	House			House			Senate			Senate						
	#	Author		FY2016-17	FY2018-19	FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
Items With No State Impact																					
494	HF1950 SF1882	Dauids Skoe	DMC - City funds used for only public infrastructure costs						0	0	0	0	0	0	0	0	0	0	0	0	0
495			DMC - Modfn of city contribution; 100% match for first seven years											0	0	0	0	0	0	0	0
496	HF920	Dauids Drazkowski	DMC - Modfn of city contribution; restrict spending to certain RR						0	0	0	0	0	0	0	0	0	0	0	0	0
497	HF682	Norton	DMC - Public infrastructure defn modfn, ect						0	0	0	0	0	0	0	0	0	0	0	0	0
498																					
499			TIF																		
500	SF993	Rest	General law TIF modifications											0	0	0	0	0	0	0	0
501	HF1123	Dauids	General law TIF chgs; clarify interfund loans, etc						0	0	0	0	0	0	0	0	0	0	0	0	0
502	1492	Hoffman	Coon Rapids; duration extension											0	0	0	0	0	0	0	0
503	HF1933	Uglen	Coon Rapids; duration extension modified						0	0	0	0	0	0	0	0	0	0	0	0	0
504	SF1838 HF2002	Sieben Schoen	Cottage Grove; 5-yr rule extension						0	0	0	0	0	0	0	0	0	0	0	0	0
505	SF 1575 HF1565	Torres Ray Slocum	Richfield; 10 yr extension						0	0	0	0	0	0	0	0	0	0	0	0	0
506	585	Cohen	St. Paul; redevelopment TIF authorization											0	0	0	0	0	0	0	0
507	HF 609	Pinto	St. Paul redevelopment TIF extension to 12-31-20, one district only						0	0	0	0	0	0	0	0	0	0	0	0	0
508	668	Stumpf	Workforce housing development TIF (grant focus)											0	0	0	0	0	0	0	0
509	HF684	Fabian	Workforce housing development TIF modified						0	0	0	0	0	0	0	0	0	0	0	0	0
510	HF 1945	Hertaus	Wayzata TIF; 5 yr rule extension						0	0	0	0	0	0	0	0	0	0	0	0	0
511	HF 1299	Masin	Eagan TIF; modify local approval method for 2014 spec law						0	0	0	0	0	0	0	0	0	0	0	0	0
512	HF 2196	Simonson	Seaway Port Authority TIF - modify spec provisions						0	0	0	0	0	0	0	0	0	0	0	0	0
513																					
514			Local Option Taxes																		
515	SF 114 HF176	Reinert Simonson	Duluth; modifies boundaries for use of local tax proceeds						0	0	0	0	0	0	0	0	0	0	0	0	0
516	SF1451	Sheran	Mankato and N. Mankato; local sales tax extension & new authority											0	0	0	0	0	0	0	0
517	HF 1413	Johnson,C	Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)						0	0	0	0	0	0	0	0	0	0	0	0	0
518	SF1958	Skoe	Luverne; local sales tax authority extension											0	0	0	0	0	0	0	0
519	SF 1130 HF 1254	Dahms Swedzinski	Marshall; validation of prior act						0	0	0	0	0	0	0	0	0	0	0	0	0
520	SF1066	Wiklund	Local lodging tax base uniformity (same as Gov 2014 proposal)											0	0	0	0	0	0	0	0
521	HF 587	Persell	Walker local sales tax- modified for water & sewer only						0	0	0	0	0	0	0	0	0	0	0	0	0
522	HF 421	Murphy,M	Proctor 0.5% local sales tax modified						0	0	0	0	0	0	0	0	0	0	0	0	0
523	HF 534	Hamilton	Windom local sales and use tax modified						0	0	0	0	0	0	0	0	0	0	0	0	0
524																					
525			Public Finance																		
526	SF1308	Rest	Public finance modification											0	0	0	0	0	0	0	0
527																					
528			Minerals																		
529			Allocation of 15 cents to TEDF											0	0	0	0	0	0	0	0
530	SF670	Tomassoni	Town allocation modfn: St. Louis County											0	0	0	0	0	0	0	0

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
531																		
532																		
533	HF 2019	Swedzinski				(900)	(900)	(1,800)	(1,000)	(1,000)	(2,000)							
534	HF 69	Davids				-	(600)	(600)	(600)	(700)	(1,300)							
535	HF 2017	McDonald				(500)	(600)	(1,100)	(700)	(700)	(1,400)							
536	HF 1091	McDonald				(280)	(320)	(600)	(340)	(350)	(690)							
537	HF 1994, SF 1875	Carlson, Rest				(200)	(200)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	(200)	(200)	(400)
538	HF 764, SF 929	Swedzinski, Saxhaug				(50)	(50)	(100)	(60)	(60)	(120)	-	(50)	(50)	(100)	(60)	(60)	(120)
539	HF 1423	Petersburg				(100)	(100)	(200)	(100)	(100)	(200)							
540	HF 1132	Gunther				(50)	(50)	(100)	(50)	(50)	(100)							
541	HF 1221	Rosen										-	(30)	(30)	(60)	(30)	(30)	(60)
542	HF 412, SF 381	Wills, Clausen				(20)	(20)	(40)	(20)	(20)	(40)	-	(20)	(20)	(40)	(20)	(20)	(40)
543	HF 132	Rosenthal				(40)	(40)	(80)	(40)	(40)	(80)							
544	HF 190, SF 544											-	(10)	(10)	(20)	(10)	(10)	(20)
545	HF 496	Nornes				(30)	(30)	(60)	(30)	(30)	(60)							
546	HF 89	Davnie				(20)	(20)	(40)	(20)	(20)	(40)							
547	HF 550	Baker				(10)	(10)	(20)	(10)	(10)	(20)							
548	HF 1628	Quam				(10)	(10)	(20)	(10)	(10)	(20)							
549	HF 1510	Dziedzic										-	(50)	(10)	(60)	(10)	(10)	(20)
550	HF 2019	McDonald																
551	HF 874	Rarick				(10)	(10)	(20)										
552	HF 2134	Knoblach				(1)	(1)	(2)	(1)	(1)	(2)							
553	HF 532	Petersburg				(1)	-	(1)	-	-	-							
554	HF700	Davids				(Negli.)	(Negli.)	(Negli.)	(10)	(10)	(20)							
555	HF 2182	Davids				(10)	(20)	(30)	(20)	(20)	(40)							
556	SF 41	Clausen										-	(50)	(50)	(100)	(50)	(50)	(100)
557	SF389	Rest										-	(50)	(60)	(110)	(60)	(60)	(120)
558	SF 1186	Koenen										-	(110)	(130)	(240)	(140)	(150)	(290)

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
559	SF 2099	Dziedziec										-	(negli)	(negli)	(negli)	(negli)	(negli)	(negli)
560	SF 1892	Eaton										-	(200)	(10)	(210)	(10)	(10)	(20)
561																		
562																		
563																		
564	HF 1707	Drazkowski																
565	HF 1707	Drazkowski																
566																		
567																		
568																		
569																		
570	HF 1707	Drazkowski																
571																		
572																		
573																		
574																		
575	HF 1707	Drazkowski																
576																		
577																		
578																		
579																		
580			510	590								-	240	270	510	290	300	590
581																		
582			510	590									240	270	510	290	300	590
583																		
584																		
585			(110)	(140)									4	4	8	5	5	10
586													(200)	(200)	(400)	(200)	(200)	(400)
587																		
588			(110)	(140)									(196)	(196)	(392)	(195)	(195)	(390)
589																		
590																		
591	HF 182, SF 983	Garofalo, Rest	(110)	(140)									(50)	(60)	(110)	(70)	(70)	(140)
592	SF 269	Rest											(20)	(20)	(40)	(30)	(30)	(60)
593																		
594			(110)	(140)									(70)	(80)	(150)	(100)	(100)	(200)
595																		

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
596																		
597	HF 848	Davids			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
598	HF 848	Davids																
599																		
600					(1,850)	(2,000)	(22,400)	(24,400)	(22,800)	(22,800)	(45,600)							
601																		
602																		
603	HF 848	Davids			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
604	HF 848	Davids																
605																		
606					(1,850)	(2,000)	(22,400)	(24,400)	(22,800)	(22,800)	(45,600)							
607																		
608																		
609	HF 215	Howe				150,000	231,200	381,200	240,900	252,400	493,300							
610	HF 441	Swedzinski							19,300	20,100	39,400							
611	HF 441	Swedzinski							27,300	28,500	55,800							
612	HF 710	Koznick																
613	HF 710	Koznick					72,600	72,600	73,400	73,400	146,800							
614																		
615						150,000	303,800	453,800	360,900	374,400	735,300							
616																		
617																		
618	Hf 2211	Dean								(227,300)	(227,300)							
619																		
620										(227,300)	(227,300)							
621																		
622																		
623																		
624																		
625																		
626																		
627																		
628																		
629																		
630																		
631																		
632																		
633																		
Total - Non GF Changes			400	400	(3,700)	143,718	255,959	399,677	311,019	96,009	407,028	-	(796)	(576)	(1,372)	(4,295)	(4,295)	(8,590)