

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - SUMMARY

ALL FUNDS

May 23, 2017 7 PM

\$\$\$ in thousands | BOLD indicates rows included in total

PROPERTY TAX REFUNDS, AIDS, & CREDITS: Positive change indicates expenditure increase

ALL OTHER: Negative change indicates revenue decrease

ITEM	GOVERNOR			HF4, VETOED 5/15/17			OMNIBUS TAX BILL, 1ST SS		
	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21
GENERAL FUND FORECAST:									
1 TAX POLICY	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372	40,426,878	43,898,994	47,593,372
2 PROPERTY TAX REFUNDS, AIDS, CREDITS, & APPROPRIATIONS	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210	3,337,918	3,451,877	3,527,210
4 BUDGET TARGET								(650,000)	
GENERAL FUND PROPOSED CHANGES:									
7 TAX POLICY	-	(78,673)	(47,323)	-	(1,042,814)	(1,266,765)	-	(451,537)	(630,803)
8 PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	113,118	231,185	-	86,952	174,334	-	196,600	159,762
9 SUBTOTAL: GENERAL FUND IMPACT	-	(191,791)	(278,508)	-	(1,129,766)	(1,441,099)	-	(648,137)	(790,565)
11 CALCULATION: TARGET BALANCE REMAINING								(1,863)	
GENERAL FUND STADIUM RESERVE PROPOSED CHANGES:									
14 STADIUM RESERVE, CURRENT LAW	-	40,301	81,855	-	40,301	81,855	-	40,301	81,855
15 STADIUM RESERVE, HF 4-3E CHANGES	-	-	-	-	-	-	-	-	-
16 SUBTOTAL: STADIUM RESERVE, NET CHANGES	-	-	-	-	-	-	-	-	-
NON-GENERAL FUND PROPOSED CHANGES:									
19 LEGACY FUNDS	-	(895)	(580)	-	-	(4,183)	-	-	(2,573)
20 HIGHWAY USER TAX DISTRIBUTION FUND	-	(310)	(380)	-	(340)	(410)	-	(340)	(410)
21 STATE AIRPORTS FUND	-	-	-	-	(410)	(430)	-	(410)	(430)
22 SPECIAL REVENUE FUND	-	-	16,500	-	705	804	-	255	354
23 ENVIRONMENTAL FUND	-	620	690	-	-	-	-	620	690
24 TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	8,400	-	-	-	-	-
25 TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	(5,688)	(592)	(736)	(88)	-	-
26 DOUGLAS J. JOHNSON ECONOMIC FUND	-	-	-	(2,800)	(572)	(596)	-	-	-
27 IRON RANGE RESOURCES AND REHABILITATION BOARD	-	-	-	(7,100)	-	-	(7,100)	-	-
28 MINNESOTA MINERALS 21 ST CENTURY FUND	-	-	-	7,100	-	-	7,100	-	-
29 HEALTHCARE ACCESS FUND	-	-	987,000	-	(59)	(236)	-	(6,100)	6,100
30 SUBTOTAL: NON-GENERAL FUND IMPACT	-	(585)	1,003,230	(88)	(1,268)	(5,787)	(88)	(5,975)	3,731

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - TAX POLICY

GENERAL FUND CHANGES

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TAX POLICY:

	HF	SF	ITEM	EFFECTIVE	A GOVERNOR		C HF 4, VETOED		E OMNIBUS TAX BILL, 1 st SPECIAL SESSION									
					FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21				
			TAX POLICY:															
			INDIVIDUAL INCOME TAXES															
1		1175	Subtraction, Social Security	TY 2017	-	-	(217,600)	(242,000)	(57,000)	(60,200)	(117,200)	(63,100)	(66,200)	(129,300)				
2	615	540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	(64,200)	(70,700)	-	-	-	-	-	-				
3	1869	1634	Subtraction, Section 529 College Savings Plan	TY 2017	-	-	(5,100)	(5,300)	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)				
4	1869	1634	Nonrefundable Credit, Section 529 College Savings Plan	TY 2017	-	-	(15,300)	(16,300)	(7,500)	(7,800)	(15,300)	(8,000)	(8,300)	(16,300)				
5			Non-Refundable Credit, Student Loan Payments (Max. Credit \$500)	TY 2017	-	-	(54,700)	(58,600)	(26,900)	(27,800)	(54,700)	(28,800)	(29,800)	(58,600)				
6	882		Subtraction, Discharged Student Loan Debt *	TY 2017	-	-	(140)	(160)	(90)	(50)	(140)	(30)	(130)	(160)				
7	387	256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	(23,200)	(46,400)	-	-	-	-	-	-				
8		913	Modify R&D Credit, Increase Rates & Add ASC Option	TY 2017	-	-	(52,100)	(56,300)	-	-	-	-	-	-				
9	253	647	Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-	-	-	(300)	(300)	(600)	(300)	(300)	(600)				
10			Modified Refundable Credit, Taxes Paid to Wisconsin	TY 2017	-	-	(14,000)	(12,500)	(8,200)	(5,800)	(14,000)	(6,100)	(6,400)	(12,500)				
11	513	646	Modify Working Family Credit, American Indian On-Reservation Earnings	TY 2017	-	-	(3,200)	(3,400)	(1,600)	(1,600)	(3,200)	(1,700)	(1,700)	(3,400)				
12	893	726	Modify Working Family Credit	TY 2017	(93,000)	(97,200)	-	-	-	-	-	-	-	-				
13			Modify Working Family Credit, Lower Qualifying Age from 25 to 21	TY 2019	-	-	-	-	-	-	-	(3,300)	(3,400)	(6,700)				
14	1234	888	Subtraction, 1st-Time Homebuyer Savings Account	TY 2017	-	-	(1,500)	(1,600)	-	-	-	-	-	-				
15			Subtraction, 1st-Time Homebuyer Savings Account (Interest Only)	TY 2017	-	-	-	-	(30)	(60)	(90)	(100)	(140)	(240)				
16	1488		Repeal Refundable Credit, Greater MN Internship	TY 2018	-	-	10	20	-	10	10	10	10	20				
17	574	524	Non-Refundable Credit, Teacher Earning Master's Degree	TY 2017	-	-	(30)	(310)	-	(30)	(30)	(150)	(160)	(310)				
18	255	416	Modify Subtraction, Education, Pre-K Expenses	TY 2017	-	-	(6,200)	(6,200)	-	-	-	-	-	-				
19			Interaction between subtraction and credit		-	-	5,200	5,200	-	-	-	-	-	-				
20	255	416	Modify Refundable Credit, Education, Income Thresholds/Credit Size	TY2017	-	-	(14,000)	(14,500)	-	-	-	-	-	-				
21	602	416	Modify Refundable Credit, Education, PreK Expenses	TY2017	-	-	(25,400)	(25,900)	-	-	-	-	-	-				
22	387	416	Modify Refundable Credit, Education, Tuition Expenses	TY2017	-	-	(24,800)	(25,400)	-	-	-	-	-	-				
23	1499	1803	Modify Refundable Credit, Child & Dependent Care	TY2017	-	-	(35,800)	(44,100)	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)				
24	893	726	Modify Refundable Credit, Child & Dependent Care	TY2017	(58,300)	(71,000)	-	-	-	-	-	-	-	-				
25	622	458	Modify Definition, Domicile Determination	TY 2017	-	-	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined				
26	608	1414	Credit, Beginning Farmer Assets	CC: TY 2018	-	-	(9,000)	(16,900)	-	(5,000)	(5,000)	(6,000)	(6,000)	(12,000)				
27	608	1414	Credit, Beginning Farmer Management	CC: TY 2018	-	-	(500)	(1,600)	-	(300)	(300)	(600)	(900)	(1,500)				
28	893	726	Modify Refundable Credit, Past Military Service	TY 2017	(5,300)	(5,900)	-	-	-	-	-	-	-	-				
29			Interaction: Past Military Service Credit with Pension Subtraction		2,700	3,000	-	-	-	-	-	-	-	-				
30	893	726	Modify Refundable Credit, Small Business (Angel), Allocation & Extension	TY 2018	(10,000)	-	(10,000)	(10,000)	-	-	-	-	-	-				
31	816		One-Time Transfer, Federal Conformity Account Established	7/1/2017	-	-	(20,000)	-	-	-	-	-	-	-				
32			Income Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail	Various	2,150	3,160	4,250	8,750	-	3,870	3,870	4,035	4,635	8,670				
33			SUBTOTAL: INDIVIDUAL INCOME TAXES		(161,750)	(167,940)	(587,310)	(644,200)	(121,020)	(126,560)	(247,580)	(137,735)	(144,585)	(282,320)				

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - TAX POLICY

GENERAL FUND CHANGES

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TAX POLICY:

HF	SF	ITEM	EFFECTIVE	A		B		C		D		E							
				GOVERNOR		HF 4, VETOED		OMNIBUS TAX BILL, 1 st SPECIAL SESSION											
				FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21						
33		CORPORATE FRANCHISE TAXES																	
34	540	Section 179 Expensing (Federal Conformity)	TY 2018	-	-	(24,300)	(26,900)	-	-	-	-	-	-	-	-	-	-	-	-
35	386 256	Non-Refundable Credit, Equity and Opportunity Scholarships	TY 2018	-	-	(12,600)	(19,400)	-	-	-	-	-	-	-	-	-	-	-	-
36	90 913	Modify R&D Credit, Increase Rates & Add ASC Option	TY 2018	-	-	(32,500)	(35,900)	-	-	-	-	-	-	-	-	-	-	-	-
37	253 647	Modify R&D Credit, 2nd Tier Rate to 4%	TY 2017	-	-	-	-	(10,600)	(8,400)	(19,000)	(8,900)	(9,800)	(18,700)						
38	893 726	Disallow Dividend Received Deduction	1/1/2017	66,000	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	893 726	Definition of Financial Institution	1/1/2017	10,000	10,000	-	-	5,000	5,000	10,000	5,000	5,000	10,000						
40	893 726	Insurance Co. Utilized to Shelter Income	1/1/2017	4,000	4,000	-	-	2,000	2,000	4,000	2,000	2,000	4,000						
41	893 726	Accelerate Gain on Business	1/1/2017	3,300	7,700	-	-	1,100	2,200	3,300	3,300	4,400	7,700						
42	893 726	Mutual Fund Manager Income	1/1/2017	600	600	-	-	-	-	-	-	-	-						
43	893 726	Preventing Tax Evasion	1/1/2017	300	4,000	-	-	-	-	-	-	-	-						
44	893 726	Dividend Received Deduction	1/1/2017	200	200	-	-	-	-	-	-	-	-						
45	893 726	Base Year Percentage, R&D Tax Credits	1/1/2017	(1,800)	(1,800)	-	-	-	-	-	-	-	-						
46		Corporate Tax Interactions with Prop. Tax, Aids & Credits: See Appendix for Detail	Various	750	(250)	30	-	-	30	30	30	30	60						
47		SUBTOTAL: CORPORATE FRANCHISE TAXES		83,350	81,850	(69,400)	(82,200)	(2,500)	830	(1,670)	1,430	1,630	3,060						
		SALES & USE TAXES																	
48	299 460	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	-	-	(41,100)	(41,600)	-	-	-	-	-	-						
49	2183 1884	Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key)	7/1/2017	-	-	(10,000)	(9,400)	(5,000)	(5,000)	(10,000)	(4,700)	(4,700)	(9,400)						
50		Real Property and Tangible Personal Property Definition (Dahmes)	DFE	-	-	-	-	(7,670)	(7,300)	(14,970)	(7,100)	(7,300)	(14,400)						
51	924 1439	Exemption by Refund, City of Plymouth Construction Materials	CC: 1/1/13	-	-	(2,500)	-	(1,750)	(750)	(2,500)	-	-	-						
52	1215 1036	Exemption by Refund, City of Madelia, Construction *	Various	(170)	-	(180)	-	(180)	-	(180)	-	-	-						
53	532 387	Exemption by Refund, City of Melrose, Construction *	Various	-	-	(160)	-	(105)	(55)	(160)	-	-	-						
54	504 630	Exemption by Refund, Construction Materials, Retail Center Construction	*See notes	-	-	(70)	-	(70)	-	(70)	-	-	-						
55	893 726	Exemption by Refund, Construction Materials for Siding Prod. Facility	*See notes	(4,200)	(1,400)	-	-	-	-	-	-	-	-						
56	1336 1259	Exemption, Special Fuels Used for Off-Highway Business Use	7/1/2017	-	-	(5,500)	(5,900)	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)						
57		Exemption, Telecommunication Equipment, Fiber and Conduit Only	7/1/2017	-	-	(6,900)	(7,500)	(3,200)	(3,700)	(6,900)	(3,700)	(3,800)	(7,500)						
58	1075	Exemption, Sales from Vending Machines	7/1/2017	-	-	(3,810)	(4,000)	(1,800)	(2,010)	(3,810)	(2,000)	(2,000)	(4,000)						
59	1592 A8	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	(1,300)	900	(400)	-	-	-						
60	2328 900	Modify Exemption, Super Bowl Admission, Events/Parking *	*See notes	(920)	-	(970)	-	(970)	-	(970)	-	(970)	-						
61		Exemption, Modify Definition of Admissions, Suite Licenses and Stadium Builder Lice	*See notes	-	-	(6,660)	(6,700)	(3,280)	(3,380)	(6,660)	(3,300)	(3,400)	(6,700)						
62	301 113	Exemption, MN State High School League (MSHSL)	7/1/2017	(1,660)	(1,740)	(1,760)	(1,740)	(870)	(890)	(1,760)	(860)	(880)	(1,740)						
63	215 100	Exemption, Non-Profit Fundraising Events, Up to 10 days	7/1/2017	-	-	(400)	(430)	(190)	(210)	(400)	(210)	(220)	(430)						
64	214 410	Exemption, Precious Metal Bullion	7/1/2017	-	-	(450)	(480)	(210)	(240)	(450)	(240)	(240)	(480)						
65	579 478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	(497)	(500)	(233)	(264)	(497)	(250)	(250)	(500)						
66	1978 1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena & Rinks	7/1/2017	-	-	(62)	(60)	(30)	(32)	(62)	(30)	(30)	(60)						

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GENERAL FUND CHANGES

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TAX POLICY:

	HF	SF	ITEM	EFFECTIVE	A GOVERNOR		C HF 4, VETOED		E OMNIBUS TAX BILL, 1 st SPECIAL SESSION					
					FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
67	1902	1795	Modify Exemption, Non Profit Youth & Family Activity Facilities	7/1/2017	-	-	(180)	(180)	(85)	(95)	(180)	(90)	(90)	(180)
68	2252		Dedication, Fireworks Transfer Out to Other Funds	1/1/2018	-	-	(255)	(355)	(85)	(170)	(255)	(175)	(180)	(355)
69	2143	1164	Collection and Remittance Requirements for Marketplace Providers	* See notes	-	-	-	8,600	-	-	-	4,000	4,600	8,600
70	893	726	Modify Exemption, Charities		(12,500)	(13,800)	-	-	-	-	-	-	-	-
70	893	726	Modifications to Reform Sales Tax Law:		-	-	-	-	-	-	-	-	-	-
71			(1) Modify Tax, Computer Installation Labor		4,200	6,500	-	-	-	-	-	-	-	-
72			(2) Modify Tax, Other Digital Products		990	1,350	-	-	-	-	-	-	-	-
73			(3) Modify Exemption, Burial Caskets		(740)	(860)	-	-	-	-	-	-	-	-
74			Interaction with Excise Tax on Vapor Products		(340)	(520)	-	-	-	-	-	-	-	-
75			Interaction: Exemption by Refund, City of Plymouth/Local Gov'ts (297A.71)		-	-	1,070	-	-	-	-	-	-	-
76			Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax (HF 906)	7/1/2017	-	-	(50)	390	(70)	20	(50)	90	300	390
77			Interaction: Repeal Excise Tax Indexing, Tobacco Products (HF 906)	7/1/2017	-	-	(70)	(250)	(10)	(60)	(70)	(110)	(160)	(270)
78			Interaction: Moist Snuff (HF2314)	7/1/2017	-	-	-	-	70	85	155	80	90	170
79			Interaction: Premium Cigars (HF 123)	7/1/2017	-	-	(280)	(280)	(130)	(150)	(280)	(140)	(140)	(280)
80			SUBTOTAL: SALES & USE TAXES		(15,340)	(10,470)	(80,784)	(70,385)	(29,708)	(26,261)	(55,969)	(21,635)	(21,400)	(43,035)
			ESTATE TAXES											
81	19		Modify Exclusion, Increase to Federal Exclusion Amount (indexed)	* See Note	-	-	(161,700)	(195,000)	-	-	-	-	-	-
82			Modify Exclusion, Including Eminent Domain Modification	Decedents 17	-	-	-	-	(15,200)	(19,600)	(34,800)	(30,200)	(44,300)	(74,500)
83	893	726	Estate Tax Recapture Related to Eminent Domain	Retro 7/1/2011	(100)	(100)	-	-	(50)	(50)	(100)	(50)	(50)	(100)
84	893	726	Modify Recapture Tax, Eminent Domain	Retro 7/1/2011	-	-	(10)	-	-	-	-	-	-	-
85			SUBTOTAL: ESTATE TAXES		(100)	(100)	(161,710)	(195,000)	(15,250)	(19,650)	(34,900)	(30,250)	(44,350)	(74,600)
			STATEWIDE PROPERTY TAXES											
86			Exempt first \$100,000 Commercial/Industrial (C/I) value	Payable 18	-	-	-	-	(30,260)	(65,210)	(95,470)	(85,530)	(109,100)	(194,630)
87			Exempt first \$150,000, Commercial/Industrial (C/I) value	Payable 18	-	-	(125,980)	(233,990)	-	-	-	-	-	-
88	166		Refund, Fiscal Disparities		-	-	(700)	(1,400)	-	(700)	(700)	(700)	(700)	(1,400)
89	893	726	Modify Railroad Property Taxes		11,870	44,440	-	-	-	-	-	-	-	-
90			SUBTOTAL: STATEWIDE PROPERTY TAXES		11,870	44,440	(126,680)	(235,390)	(30,260)	(65,910)	(96,170)	(86,230)	(109,800)	(196,030)
			ALCOHOLIC BEVERAGES TAXES											
91	1124	866	Credit, Excise Tax on Wine and Cider, Small Wineries	CC: 1/1/2018	-	-	(130)	(190)	(40)	(90)	(130)	(90)	(100)	(190)
92			SUBTOTAL: ALCOHOLIC BEVERAGES TAXES		-	-	(130)	(190)	(40)	(90)	(130)	(90)	(100)	(190)
			CIGARETTE/TOBACCO TAXES											
93	906	1051	Cigarette Tax Rate, Repeal Indexing	7/1/2017	-	-	(9,000)	(30,700)	(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)
94	906	1051	Moist Snuff Tax Rate, Repeal Indexing	7/1/2017	-	-	(1,500)	(5,100)	(300)	(1,200)	(1,500)	(2,200)	(3,200)	(5,400)
95	123	849	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	(3,300)	(3,600)	(1,600)	(1,700)	(3,300)	(1,800)	(1,800)	(3,600)

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TAX POLICY:

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96	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	-	-	800	900	1,700	1,000	1,000	2,000				
97	893	726	Various Modifications to Tobacco Products Taxation		2,530	3,900	-	-	-	-	-	-	-	-	-	-	-	-
98			SUBTOTAL: CIGARETTE/TOBACCO TAXES		2,530	3,900	(13,800)	(39,400)	(2,900)	(9,200)	(12,100)	(15,700)	(22,000)	(37,700)				
			OTHER TAXES & NON TAX REVENUES															
99	671	498	Various Tax Reductions, Border City Enterprise Zones (one-time)	7/1/2017	-	-	(3,000)	-	(3,000)	-	(3,000)	-	-	-	-	-	-	-
100	893	726	Modify Insurance Taxes	1/1/2018	600	800	-	-	-	-	-	-	-	-	-	-	-	-
101			Modify Tax Rate, Solid Waste Taxes	7/1/2017	270	300	-	-	130	140	270	150	150	300				
102			Modification to Taxpayer Filing Dates, Fiduciary Tax	DFE	(288)	(288)	-	-	(144)	(144)	(288)	(144)	(144)	(288)				
103			Modify License Fee Rates, Cig/Tobacco Distributors/Subjobbers		161	161	-	-	-	-	-	-	-	-	-	-	-	-
104			New Penalty, Cig/Tobacco Distributors/Subjobbers		24	24	-	-	-	-	-	-	-	-	-	-	-	-
105			SUBTOTAL: OTHER TAX & NON TAX REVENUE		767	997	(3,000)	-	(3,014)	(4)	(3,018)	6	6	12				
107			TOTAL: REVENUE CHANGES		(78,673)	(47,323)	(1,042,814)	(1,266,765)	(204,692)	(246,845)	(451,537)	(290,204)	(340,599)	(630,803)				

GOVERNOR'S BUDGET NOTES:

(1) Sales Tax - the exemption by refund for construction materials for a siding production facility is effective for sales and purchases made after 6/30/2017 and before 7/1/2020.

OMNIBUS TAX BILL, 1ST SPECIAL SESSION NOTES:

- (1) Income Tax, subtraction for discharged student debt: The full fiscal impact of the provision occurs outside the forecast budget window and the official revenue analysis states that eventual costs could be significant.
- (2) Sales Tax, Modification to the real property and tangible personal property definition contains a \$570,000 revenue reduction in FY 2017 and this amount is included in FY 2018 tracking column.
- (3) Sales Tax, exemption for construction materials, City of Madelia: This provision is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018.
- (4) Sales Tax, exemption for construction materials, City of Melrose. This provision is retroactively effective for sales and purchases made after 9/30/2016 and before 1/1/2019. Purchases between 9/30/16 to 3/31/2017 are refunded. Purchases after 7/1/17 are to be exempt at time of purchase.
- (5) Sales Tax, exemption for Super Bowl: This provision is retroactively effective for sales and purchases made after 6/30/2016 and before 3/1/2018.
- (6) Sales Tax, exemption for construction materials for a retail center construction. This provision is retroactively effective for sales and purchases made after 1/1/2013 and before 1/1/2017.
- (7) Estate Tax, estate tax exclusion: This provision is effective for estates of decedents dying after 12/31/16 and eminent domain is effective for estates of decedents dying after 6/30/11

OTHER NOTES:

DFE denotes day following enactment
CC denotes Conference Committee

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - REFUNDS, AIDS, & CREDITS

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Positive change indicates expenditure increase

HF	SF	ITEM	EFFECTIVE	GOVERNOR		HF 4, VETOED		OMNIBUS TAX BILL, 1 st SPECIAL SESSION					
				A	B	C	D	E	F	G	H	I	J
				FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
		PROPERTY TAX REFUNDS:											
1		Modernize Railroad Property Tax		-	(5,760)	-	-	-	-	-	-	-	-
2		Home Office deduction calculation	Payable 17	(870)	(1,060)	-	-	(380)	(490)	(870)	(520)	(540)	(1,060)
3		Buffer Compensation payments		3,800	7,600	-	-	-	-	-	-	-	-
4		SFIA Update (OLA rpt) + modified easemt lang	Payable 17	4,200	9,000	-	-	5,200	5,300	10,500	5,500	5,800	11,300
		PROPERTY TAX INTERACTIONS:											
5		Interaction: LGA increase	Payable 18	(500)	(1,000)	-	-	-	(380)	(380)	(380)	(380)	(760)
6		Interaction: CPA increase	Payable 18	(250)	(500)	-	-	-	(640)	(640)	(640)	(640)	(1,280)
7	4	Interaction: Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	(240)	(480)	(40)	(80)	-	(120)	(120)	(120)	(120)	(240)
8	1240	Interaction: School Building Bond Agricultural Credit @ 40%	Payable 18	-	670	-	670	-	-	-	220	450	670
9		Interaction: School Debt Service Equalization Aid	Payable 18	(1,060)	420	(830)	(880)	-	-	-	-	-	-
10	786	Interaction: Maximum Effort Loan	FY 2018	-	-	(80)	(160)	-	(80)	(80)	(80)	(80)	(160)
11	A8	Interaction: St. Paul Soccer Stadium	DFE	-	110	-	110	-	-	-	-	110	110
12	820	Interaction: Manufactured Home Parks Class Rate Modify	Payable 18	-	-	-	120	-	-	-	50	70	120
13	647	Interaction: Tribal-Owned Duluth Clinic	Payable 17	-	-	20	40	-	20	20	20	20	40
14	1711	Interaction: Agr rate Local Conservation Prgm Classification	Payable 19	-	-	-	Negligible	-	-	-	Negligible	Negligible	Negligible
15	1489	Interaction: Manufactured Homes Assessmt Imprvmt val incrs	7/1/2017	-	-	-	Negligible	-	-	-	Negligible	Negligible	Negligible
16	938	Interaction: Carlton County Recreation Tax Authorization	Payable 17	-	-	Negligible	Negligible	-	Negligible	Negligible	Negligible	Negligible	Negligible
17	1830	Interaction: Class 1c property req, leased SRR land modif	Payable 19	-	-	-	40	-	-	-	15	15	30
18	818	Interaction: Electric Generation Facilty exempted (Owatonna)	Payable 18	-	-	10	40	-	10	10	20	20	40
19	36	Interaction: Storage condominium classification	Payable 18	-	-	-	20	-	-	-	10	10	20
20	1720	Interaction: Agr containment facility (2nd liquid) exemptn		-	-	(140)	(280)	-	-	-	-	-	-
21	816	Interaction: Agr containment facility exemption repeal	Various	-	-	-	-	-	(170)	(170)	(170)	(170)	(340)
22	208	Interaction: Agr preserve for C/I operation (wireless),early termin.	Various	-	-	(Negligible)	(10)	-	(Negligible)	(Negligible)	(Negligible)	(10)	(10)
23	610	Interaction: Agr homestead rules modified for trusts		-	-	Negligible	Negligible	-	-	-	-	-	-
24	1655	Interaction: Agr property def include aquaculture products	Assessment 18	-	-	-	Negligible	-	-	-	Negligible	Negligible	Negligible
25	632	Interaction: Apprenticeship training facilities exemptn chg		-	-	-	Negligible	-	-	-	Negligible	Negligible	Negligible
26	555	Interaction: Congress'ly chart'd veterans orgn class rt @ 1%	Payable 18	-	-	20	40	-	20	20	20	20	40
27	119	Interaction: Excludn, Disabl'd Vets, Surv Spouses (100% disab)	Payable 18	-	-	(10)	(20)	-	(10)	(10)	(10)	(10)	(20)
28		Interaction: Minneapolis Library Debt Serv Aid repeal		-	-	-	200	-	-	-	-	-	-
29	1240	Interaction: Payment in Lieu of Taxes (PILT) Modification	CY 2017	-	-	(90)	(180)	-	(90)	(90)	(90)	(90)	(180)
30	A10	Interaction: Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
31	1679	Interaction: Metro-area transit/paratransit cap expend bonds	DFE	-	-	160	1,710	-	160	160	770	940	1,710
32	112	Interaction: Reverse referendum appvl of debt issuance		-	-	unknown	unknown	-	-	-	-	-	-

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - REFUNDS, AIDS, & CREDITS

GENERAL FUND

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			GOVERNOR		HF 4, VETOED		OMNIBUS TAX BILL, 1st SPECIAL SESSION						
HF	SF	ITEM	EFFECTIVE	FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
33		SUBTOTAL: PROPERTY TAX REFUNDS & INTERACTIONS		5,080	9,000	(980)	1,380	4,820	3,530	8,350	4,615	5,415	10,030
		AIDS:		-	-								
34		Local Government Aid (LGA) increase	Payable 18	20,000	40,000	6,000	-	-	15,000	15,000	15,000	15,000	30,000
35	663 492	Modify, LGA Penalty Forgiveness for Dundee, Jeffers, & Woodstock (2014)	DFE	-	-	102	-	102	-	102	-	-	-
36	718 600	Modify, LGA Penalty Forgiveness for Oslo (2013)	DFE	-	-	37	-	37	-	37	-	-	-
37	532 387	Modify: City of Melrose Fire Recovery grant	Payable 18	-	-	1,392	-	1,392	-	1,392	-	-	-
38		County Program Aid (CPA) increase	Payable 18	10,000	20,000	6,000	-	-	25,500	25,500	25,500	25,500	51,000
39	479	Wadena County Aid (2 years only)	Payable 18	-	-	-	-	600	600	1,200	-	-	-
40	4 503	Indian Child Welfare Act (ICWA) Aid to Counties	Payable 18	10,000	20,000	2,000	4,000	-	5,000	5,000	5,000	5,000	10,000
41		Riparian Protection Aid to Counties (see note)	Payable 18	20,000	20,000	-	-	6,000	8,000	14,000	8,000	8,000	16,000
42		PERA Police & Fire Aid, invstmt ROR to 7.5%		9,000	18,000	-	-	-	-	-	-	-	-
43		Govt aid adjmt for Unauthorized Driver Diversion Prog.	DFE	-	-	Unknown	Unknown	-	Unknown	Unknown	Unknown	Unknown	Unknown
44	1240	Modify, Payment In Lieu of Taxes (PILT) per acre 50 cent incrs	CY 2017	-	-	3,450	6,900	-	3,450	3,450	3,450	3,450	6,900
45	A10	Modify, Payment In Lieu of Taxes (PILT-Vermillion)	CY 2017	-	-	300	300	150	150	300	150	150	300
46	786	Maximum Effort Loan Aid	FY 2018	-	-	6,250	6,580	2,960	3,290	6,250	3,290	3,290	6,580
47	2095	Modify, School Debt Service Equalization Aid	Payable 18	-	-	14,770	19,070	-	-	-	-	-	-
48		Repeal Mpls Library Debt Service Aid		-	-	(4,120)	(8,240)	-	-	-	-	-	-
49		Repeal Lewis & Clark Jt Pwrs Bd		-	-	(3,700)	(4,800)	(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)
50		LGA One-Time Pre-Payment	Payable 19	-	-	-	-	-	78,022	78,022	(78,022)	-	(78,022)
51		SUBTOTAL: AIDS		69,000	118,000	32,481	23,810	9,941	136,612	146,553	(20,032)	57,990	37,958
		CREDITS:											
52		Agricultural Homestead MVC- fractional hmstds	Payable 19	-	(290)	-	-	-	-	-	(140)	(150)	(290)
53		Senior Deferral, occupancy reqmt 5 yr, Nov 1 applictn		170	500	-	-	-	-	-	-	-	-
54		School Building Bond Agricultural Credit (40%)	Payable 18	34,800	99,600	34,800	97,700	-	35,500	35,500	45,900	52,600	98,500
55		SUBTOTAL: CREDITS		34,970	99,810	34,800	97,700	-	35,500	35,500	45,760	52,450	98,210
		APPROPRIATIONS & TRANSFERS:											
56		Admin Working Family Credit chg		704	856	-	-	-	-	-	-	-	-
57		Admin Child & Dependent Care Credit chg		1,172	1,346	-	-	-	-	-	-	-	-
58		Admin Expand Sales Tax for Charities		44	44	-	-	-	-	-	-	-	-
59		Admin Modernize Railroad Property Tax		466	350	-	-	-	-	-	-	-	-
60		Admin Tobacco Products Tax chg		769	745	-	-	-	-	-	-	-	-
61		SFIA modifications - DNR admin		468	462	-	-	-	-	-	-	-	-

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - REFUNDS, AIDS, & CREDITS

GENERAL FUND

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	HF	SF	ITEM	EFFECTIVE	A	B	C	D	E	F	G	H	I	J
					GOVERNOR		HF 4, VETOED		OMNIBUS TAX BILL, 1 st SPECIAL SESSION					
					FY 18-19	FY 20-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
62			Admin Buffer Compensation Payments		445	572	-	-	-	-	-	-	-	-
63	1694		Private Letter Ruling -elminate penalties <\$150 (GF & UBIT)		-	-	10,371	41,484	-	-	-	-	-	-
64			Repeal Grtr MN Internship (admin)	TY 2018	-	-	(20)	(40)	-	(20)	(20)	(20)	(20)	(40)
65			DOR Tax Administration, Income Tax Reciprocity Study	DFE	-	-	300	-	300	-	300	-	-	-
66			DOR Tax Administration, Law Changes	DFE	-	-	10,000	10,000	2,500	2,500	5,000	2,500	2,500	5,000
67			DNR Administration, Law Change (SFIA)	DFE	-	-	-	-	215	312	527	312	312	624
68			DHS Administration, Law Change (ICWA)	FY 2019	-	-	-	-	-	390	390	390	390	780
69			Transfer to Healthcare Access Fund (FY20 only)	7/1/2017	-	-	-	-	-	-	-	7,200	-	7,200
70			SUBTOTAL: APPROPRIATIONS & TRANSFERS		4,068	4,375	20,651	51,444	3,015	3,182	6,197	10,382	3,182	13,564
72			TOTAL: REFUNDS, AIDS, CREDITS, & APPROPRIATIONS		113,118	231,185	86,952	174,334	17,776	178,824	196,600	40,725	119,037	159,762

OMNIBUS TAX BILL, 1ST SPECIAL SESSION NOTES:

(1) Riparian Protection Aid is funded in two places: The tax bill appropriates \$6M in FY 18 and \$8M in each FY 19, FY 20 & FY 21 while the environment bill (SF 1844) appropriates ad additional \$2M per year.

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - NON-GF

NON-GENERAL FUND CHANGES

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LINE	HF	SF	ITEM	EFFECTIVE DATE	GOVERNOR			HF4, VETOED			OMNIBUS TAX BILL, 1st SPECIAL SESSION						
					A	B	C	D	E	F	G	H	I	J	K	L	M
					FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
			LEGACY FUNDS														
			<i>Outdoor Heritage Fund, 33%</i>														
			<i>Clean Water Fund, 33%</i>														
			<i>Parks & Trails Fund, 14.25%</i>														
			<i>Arts & Cultural Heritage, 19.75%</i>														
1	299	460	Exemption by Refund, Const. Materials, Local Gov't/Contractors	7/1/2017	-	-	-	-	-	(2,400)	-	-	-	-	-	-	-
2	1336		Modify Exemption, Special Fuels	7/1/2017	-	-	-	-	-	(340)	-	-	-	-	(170)	(170)	(340)
3			Exemption by Refund, Electronic Component Dist. Ctr. (Digi Key)		-	-	-	-	-	(600)	-	-	-	-	(300)	(300)	(600)
4			Real Property and Tangible Personal Property Definitions		-	-	-	-	-	-	-	-	-	-	(400)	(400)	(800)
5	893		Exemption, Telecommunication Equipment (Fiber & Conduit)		-	-	-	-	-	(500)	-	-	-	-	(200)	(300)	(500)
6		478	Exemption, Sales from Vending Machines	7/1/2017	-	-	-	-	-	(230)	-	-	-	-	(110)	(120)	(230)
7	1592	1255	Exemption, St. Paul Soccer Stadium	DFE	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2328		Modify Exemption, Super Bowl, Events/Parking	Various	-	(50)	-	-	-	-	-	-	-	-	-	-	-
9	2340		Exemption, Modify Definition of Admissions, Suite Licenses and Stadium B	Various	-	-	-	-	-	(390)	-	-	-	-	(190)	(200)	(390)
10	924	1439	Exemption by Refund, City of Plymouth Construction Materials	1/1/2015	-	-	-	-	-	-	-	-	-	-	-	-	-
11	301	113	Modify Exemption, MN State High School League (MSHSL)	7/1/2017	-	(100)	(100)	-	-	(100)	-	-	-	-	(50)	(50)	(100)
12	215		Exemption, Non-Profit Fundraising Events, Up to 10 Days	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)
13	214	410	Exemption, Precious Metal Bullion	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)
14	579	478	Exemption, Sales of Digital Products from Jukeboxes	7/1/2017	-	-	-	-	-	(29)	-	-	-	-	(14)	(15)	(29)
15	1215	1036	Exemption by Refund, City of Madelia Construction	Various	-	(10)	-	-	-	-	-	-	-	-	-	-	-
16	532	387	Exemption by Refund, City of Melrose Construction	Various	-	-	-	-	-	-	-	-	-	-	-	-	-
17	504	630	Exemption by Refund, Constr. Materials, Retail Ctr	Various	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1978	1636	Exemption, Materials/Supply Purchases, Non Profit Ice Arena	7/1/2017	-	-	-	-	-	(4)	-	-	-	-	(2)	(2)	(4)
19	1902	1795	Modify Exemption, Non Profit Youth and Family Activity Facility	7/1/2017	-	-	-	-	-	(10)	-	-	-	-	(5)	(5)	(10)
20	2143	1480	Collection and Remittance Requirements for Marketplace Providers	Various	-	-	-	-	-	500	-	-	-	-	200	300	500
21	906	1051	Tobacco Products, Repeal Indexing	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)
22	2314		Modify Tax Rate Application, Moist Snuff Containers	7/1/2017	-	-	-	-	-	-	-	-	-	-	5	5	10
23	123	849	Modify Tax Rate, Premium Cigars	7/1/2017	-	-	-	-	-	(20)	-	-	-	-	(10)	(10)	(20)
24	893		Exemption by Refund, Constr. Materials for Siding Prod. Facility	Various	-	(240)	(80)	-	-	-	-	-	-	-	-	-	-
25	893		Modify Exemption, Charities		-	(800)	(800)	-	-	-	-	-	-	-	-	-	-
26	893		Modifications to Reform Sales Tax Law		-	-	-	-	-	-	-	-	-	-	-	-	-
27			(1) Modify Tax, Computer Installation Labor		-	300	400	-	-	-	-	-	-	-	-	-	-
28			(2) Modify Tax, Other Digital Products		-	60	80	-	-	-	-	-	-	-	-	-	-
29			(3) Modify Exemption, Burial Caskets		-	(40)	(50)	-	-	-	-	-	-	-	-	-	-
30			Interaction: Excise Tax on Vapor Products		-	(15)	(30)	-	-	-	-	-	-	-	-	-	-
31			SUBTOTAL: LEGACY FUNDS		-	(895)	(580)	-	-	(4,183)	-	-	-	-	(1,276)	(1,297)	(2,573)
			HIGHWAY USER TAX DISTRIBUTION FUND:														
32	241	70	Tax Rate Reduction, Compressed Natural Gas	7/1/2017	-	(310)	(380)	-	(310)	(380)	-	(140)	(170)	(310)	(180)	(200)	(380)
33	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	(30)	(30)	-	(15)	(15)	(30)	(15)	(15)	(30)
34			SUBTOTAL: HUTD FUND		-	(310)	(380)	-	(340)	(410)	-	(155)	(185)	(340)	(195)	(215)	(410)
			STATE AIRPORTS FUND:														
35	1352	1280	Expansion of Refund to Aerial Applicators	7/1/2017	-	-	-	-	(420)	(440)	-	(200)	(220)	(420)	(220)	(220)	(440)
36	1352	1280	Aviation Fuels Excise Tax on Gasoline Used for Aviation	7/1/2017	-	-	-	-	10	10	-	5	5	10	5	5	10
37			SUBTOTAL: STATE AIRPORTS FUND		-	-	-	-	(410)	(430)	-	(195)	(215)	(410)	(215)	(215)	(430)
			SPECIAL REVENUE FUND:														

2017 OMNIBUS TAX BILL, 1st SPECIAL SESSION - NON-GF

NON-GENERAL FUND CHANGES

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					A	B	C	D	E	F	G	H	I	J	K	L	M
					FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018-19	FY 2020-21	FY 2016-17	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
38	2252		Fire Safety Account	7/1/2017	-	-	-	-	128	177	-	43	85	128	87	90	177
39	2252		Volunteer Fire Assistance Grant Account	7/1/2017	-	-	-	-	128	177	-	43	85	128	87	90	177
40	1694		Private Letter Ruling Fee		-	-	-	-	450	450	-	-	-	-	-	-	-
41	893		Convert 2.0% Net Proceeds Tax to 2.75% Gross Proceeds Tax, Mining		-	-	22,600	-	-	-	-	-	-	-	-	-	-
42	893		Distribution of 2.75% Gross Receipts Tax on Mining		-	-	(6,100)	-	-	-	-	-	-	-	-	-	-
43			SUBTOTAL: SPECIAL REVENUE FUND		-	-	16,500	-	705	804	-	85	170	255	174	180	354
			ENVIRONMENTAL FUND:														
44	893		Modify Tax Rate, Solid Waste Taxes	7/1/2017	-	620	690	-	-	-	-	290	330	620	340	350	690
45			SUBTOTAL: ENVIRONMENTAL FUND		-	620	690	-	-	-	-	290	330	620	340	350	690
			TACONITE MUNICIPAL AID ACCOUNT:														
46	1325		Taconite Municipal Aid guarantee modified		-	-	-	-	(1,164)	(1,332)	-	-	-	-	-	-	-
47	1325		Funds from DJ Johnson & Tac Environmental Protection Fund		-	-	-	-	1,164	1,332	-	-	-	-	-	-	-
47			SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT		-	-	-	-	-	-	-	-	-	-	-	-	-
			TACONITE ECONOMIC DEVELOPMENT FUND:														
48			Distribution Increase, Taconite Production Taxes	DFE	-	-	-	8,400	-	-	-	-	-	-	-	-	-
49			SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND		-	-	-	8,400	-	-	-	-	-	-	-	-	-
			TACONITE ENVIRONMENTAL PROTECTION FUND:														
50			Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	(5,600)	-	-	-	-	-	-	-	-	-
51			Payment Forgiveness, City of Cook	DFE	-	-	-	(88)	-	-	(88)	-	-	-	-	-	-
52	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(592)	(736)	-	-	-	-	-	-	-
53			SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND		-	-	-	(5,688)	(592)	(736)	(88)	-	-	-	-	-	-
			DOUGLAS J. JOHNSON ECONOMIC FUND:														
54			Distribution Decrease, Taconite Production Taxes	DFE	-	-	-	(2,800)	-	-	-	-	-	-	-	-	-
55	1325		Guaranteed taconite municipal aid account + inflation		-	-	-	-	(572)	(596)	-	-	-	-	-	-	-
56			SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC FUND		-	-	-	(2,800)	(572)	(596)	-	-	-	-	-	-	-
			IRON RANGE RESOURCES AND REHABILITATION BOARD														
57			Appropriation Cancellation to MN Minerals 21 st Century Fund (Segetis)	DFE	-	-	-	(7,100)	-	-	(7,100)	-	-	-	-	-	-
58			SUBTOTAL: IRON RANGE RESOURCES AND REHABILITATION BOARD		-	-	-	(7,100)	-	-	(7,100)	-	-	-	-	-	-
			MINNESOTA MINERALS 21st CENTURY FUND														
59			Revenue from Appropriation Cancellation	DFE	-	-	-	7,100	-	-	7,100	-	-	-	-	-	-
60			SUBTOTAL: MINNESOTA MINERALS 21st CENTURY FUND		-	-	-	7,100	-	-	7,100	-	-	-	-	-	-
			HEALTHCARE ACCESS FUND:														
61	554		Supplemental Medical Assistance Payments	7/1/2016	-	-	-	-	-	-	-	(4,000)	(2,100)	(6,100)	(1,100)	-	(1,100)
62			Transfer from General Fund (FY20 Only)	7/1/2017	-	-	-	-	-	-	-	-	-	-	7,200	-	7,200
63	1694		Private Letter Ruling, MN Care Penalty Elimination	1/1/2019	-	-	-	-	(59)	(236)	-	-	-	-	-	-	-
64	893		Extend 2% Tax on Gross Receipts of Health Care Providers	1/1/2020	-	-	987,000	-	-	-	-	-	-	-	-	-	-
65			SUBTOTAL: HEALTHCARE ACCESS FUND		-	-	987,000	-	(59)	(236)	-	(4,000)	(2,100)	(6,100)	6,100	-	6,100
67			TOTAL: NON-GENERAL FUND CHANGES		-	(585)	1,003,230	(88)	(1,268)	(5,787)	(88)	(3,975)	(2,000)	(5,975)	4,928	(1,197)	3,731

APPENDIX A: PROPERTY TAX INTERACTIONS WITH TAX POLICY

GENERAL FUND

\$\$\$ in thousands | BOLD indicates rows included in total | Negative change indicates revenue decrease

TAX POLICY:

LINE	ITEM	A GOVERNOR		G HF 4, VETOED		I J K L M N OMNIBUS TAX BILL, 1 st SPECIAL SESSION					
		FY 2018-19	FY 2020-21	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2020	FY 2021	FY 2020-21
	INDIVIDUAL INCOME TAX INTERACTIONS										
1	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
2	Indian Child Welfare (ICWA) Aid to Counties	130	260	30	60	-	60	60	60	60	120
3	Payment in Lieu of Taxes (PILT) Modification	-	-	70	140	-	70	70	70	70	140
4	School Debt Service Equalization Aid	550	(220)	620	650	-	-	-	-	-	-
5	School Building Bond Agricultural Credit, 40%	1,080	2,480	1,350	2,970	-	1,380	1,380	1,460	1,530	2,990
6	Statewide Property Tax Modifications	-	-	2,240	6,250	-	1,650	1,650	2,210	2,860	5,070
7	Maximum Effort Loan	-	-	60	120	-	60	60	60	60	120
8	Metro Transit/ Paratransit Cap. Expenditures, Add'l Financing, Bonds	-	-	(120)	(1,280)	-	(120)	(120)	(580)	(700)	(1,280)
9	Electric Generation Facility Exemption (Owatonna)	-	-	-	(20)	-	-	-	(10)	(10)	(20)
10	Repeal Minneapolis Library Aid	-	-	-	(140)	-	-	-	-	-	-
11	Railroad Provisions	-	(130)	-	-	-	-	-	-	-	-
12	Ag Land Credit Modifications	-	(10)	-	-	-	-	-	(5)	(5)	(10)
13	LGA Increase	260	520	-	-	-	290	290	290	290	580
14	CPA Increase	130	260	-	-	-	480	480	480	480	960
15	SUBTOTAL: INDIVIDUAL INCOME TAXES INTERACTIONS	2,150	3,160	4,250	8,750	-	3,870	3,870	4,035	4,635	8,670
	CORPORATE FRANCHISE TAX INTERACTIONS										
16	Carlton County Recreation Tax Authorization	-	-	(Negligible)	(Negligible)	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
17	Indian Child Welfare (ICWA) Aid to Counties	60	120	-	-	-	30	30	30	30	60
18	School Building Bond Agricultural Credit, 40%	270	560	-	-	-	-	-	-	-	-
19	School Debt Service Equalization	240	(100)	-	-	-	-	-	-	-	-
20	Railroad Provisions	-	(1,190)	-	-	-	-	-	-	-	-
21	LGA Increase	120	240	-	-	-	-	-	-	-	-
22	CPA Increase	60	120	-	-	-	-	-	-	-	-
23	SUBTOTAL: CORPORATE FRANCHISE TAXES INTERACTIONS	750	(250)	-	-	-	30	30	30	30	60
24	TOTAL: INTERACTIONS	2,900	2,910	4,250	8,750	-	3,900	3,900	4,065	4,665	8,730

APPENDIX B: ITEMS WITHOUT STATE FUNDS IMPACTS

MISC.						
Type	HF	Author	SF	Author	Item	Effective Date
1			1495	Dziedzic	Property Tax Assessor Accreditation Waiver Authorization	DFE
2			764	Anderson, P.	Special taxing districts proposed levy certification dates	Payable 18
3	1537	Swedzinski	1410	Gazelka	Late Payment Abatement of Penalties	Payable 18
4	1055	Heintzeman			Property tax due dates and penalties modified	Payable 18
5	1059	Howe			Disabled veterans homestead exclusion annual application req eliminated	Payable 18
6	1379	Anderson P			Tax forfeited lands provisions for counties - technical conforming chgs	various
7	1556	Anderson P			Land transfer or division restriction - county review of split properties	DFE
8	163	Drazkowski			Rural vacant land tax due date modified	Pay 18/ 2b Pay 19
9	1968	Ecklund			Prev distributed taconite tax proceeds reinst'd (IRRRB Hwy 1 Corridor)	retro 5.22.16
10	465	Drazkowski			Prohibit Met Council Spending for Zip Rail	DFE
11	1512	Davids	813	Rosen	LGA city need formulas transition modification (Base aid \$95 per capita)	Payable 18
12					Renter's Credit study - % rent constituting property taxes selected areas	DFE
13	1263	Davids			Authority to issue capital notes, certificates indebtedness, GO bonds, other chgs	DFE
14	1741	Loonan	1526	Mathews	Counties multiple county mortgage tax payments forwarding to the commissioner	7/1/2017
15					Taylors Falls Border City Zone authorization and \$50K earmark	7/1/2017
16					Provisional transfer to Clean Water Fund contingent on general fund budget surplus	DFE

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TIF							
Type	HF	Author	SF	Author	Item	Effective Date	
17	TIF	556	Davids	477	Rest	General Law Modification	DFE
18	TIF	999	Whelan	452	Abeler	Anoka 5-year Rule Extension	Local Approval
19	TIF	1637	Pinto	1342	Cohen	St. Paul TIF ; Ford Redevelopment extension to 12.31.20, one district only	7/1/2017
20	TIF			2566	Eken	Moorhead TIF 5-year Extension	Local Approval
21	TIF	781	Rosenthal	1001	Franzen	Edina TIF; time extension to file approval of 2014 special law	Local Approval
22	TIF	1064	Petersom	757	Hall	Burnsville TIF Modification	Local Approval
23	TIF	973	Youakim	690	Latz	St. Louis Park Pooling Percentage Increase	Local Approval
24	TIF	732	Smith	446	Limmer	Maple Grove TIF district special rule modified	Local Approval
25	TIF	391	Uglem	307	Newton	Coon Rapids TIF Duration Extension	Local Approval
26	TIF	619	Jurgens	435	Schoen	Cottage Grove 5-year Rule Extension	Local Approval
27	TIF	1988	Olson	1397	Simonson	Duluth Seaway Port Authority special TIF Modification	Local Approval
28	TIF	709	Slocum	553	Torres-Ray	Richfield Duration Extension (Cedar Ave)	Local Approval
29	TIF	1562	Wagenius	1413	Torres-Ray	Richfield 5-year Rule Extension (Lyndale Gardens)	Local Approval
30	TIF	2247	Hansen			South St. Paul, special TIF authority	Local Approval
31	TIF	2231	Franke			Newport TIF (Washington County)	Local Approval
32	TIF	1178	Anderson P			Workforce housing projects for econ dev TIF (link w/HFA Hsg Challenge)	Local Approval
33	TIF	530	Hertaus			Wayzata TIF District 3 5-year rule extended	Local Approval

SALES							
Type	HF	Author	SF	Author	Item	Effective Date	
34	Local Option	153	Murphy, M	225	Bakk	Hermantown local sales and use tax revenue uses modified (Wellness Cntr)	Local Compliance
35	Local Option	154	Murphy, M	228	Bakk	Proctor LOST: add'l 0.5% sales/use authorized, local appv'l (zip code issue)	Local Compliance
36	Local Option	659	Torkelson	548	Dahms	New Ulm Local excise and sales and use tax extension and revenue use modification	Local Compliance
37	Local Option	1469	Torkelson	1019	Dahms	Sleepy Eye lodging tax authorization	Local Compliance
38	Local Option	172	Lien	330	Eken	Clay County correctional facility and law enforcement center	Local Compliance
39	Local Option	783	Johnson, C	680	Frentz	Mankato local sales and use taxes extension authorization	Local Compliance
40	Local Option	783	Johnson, C	680	Frentz	N Mankato local sales and use taxes extension authorization	Local Compliance
41	Local Option	554	Nornes	407	Ingebrigtsen	Fergus Falls local sales and use tax authorization	Local Compliance
42	Local Option	1367	Kiel	1254	Johnson	E. Grand Forks local sales and use tax authorization	Local Compliance
43	Local Option	537	Baker	496	Lang	Spicer special projects local sales and use tax authorization	Local Compliance
44	Local Option	536	Baker	499	Lang	New London local sales and use tax imposition authorization	Local Compliance
45	Local Option	191	Sundin	155	Lourey	Moose Lake local sales and use tax authorization	Local Compliance
46	Local Option	738	Gunther	598	Rosen	Fairmont local sales and use tax authorization	Local Compliance
47	Local Option	311	Olson	128	Simonson	Duluth Food and Beverages sales tax and local lodging tax use authorization	Local Compliance
48	Local Option			253	Sparks	Albert Lea Shell Rock River Watershed District Sales Tax Authority	Local Compliance
49	Local Option	533	Lueck			Garrison, Kathio, West Mille Lacs Lake Sanitary district authorzd to do LOST	Local Compliance
50	Local Option	242	Bliss			Walker; local sales and use tax (2015 uses)	Local Compliance
51	Local Option			1025	Weber	Worthington authority to use revenues from and issue debt	Local Compliance