

HF 42 As Passed by the House Tax Committee w/ Author A-52 Amendment
Omnibus Tax bill
All Numbers in Thousands

As of

22-Mar-11

	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
<i>Positive numbers are increases to program spending (revenue reductions) and negative numbers are decreases to program spending (cost savings).</i>						
1 Forecasted Taxes, Aids and Credits Base	1,767,378	1,754,789	3,522,167	1,785,534	1,817,936	3,603,470
2 Less K-12 funding shift extension (Ways & Means)	(14,235)	(206)	(14,441)	0	0	0
3 Adjusted Taxes, Aids and Credits base	1,753,143	1,754,583	3,507,726	1,785,534	1,817,936	3,603,470
4						
5 Total General Fund Revenue Changes	99,510	225,170	324,680	488,980	607,945	1,096,925
6 Total General Fund Expenditure Changes	(323,573)	(550,723)	(874,296)	(609,286)	(655,611)	(1,264,897)
7 Total General Fund Changes (Revenues + Expenditures)	(224,063)	(325,553)	(549,616)	(120,306)	(47,666)	(167,972)
8	1,529,080	1,429,030	2,958,110	1,665,228	1,770,270	3,435,498
9 Target			(549,616)			
10 Minus is under target/plus is over target			-			

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HF	Author	General Fund Tax Revenues	Effective	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
<i>Positive numbers reflect revenue gain, negative numbers reflect revenue reduction</i>									
Individual Income & Corporate Income Tax									
1003	Stensrud	Income Tax Rate Reductions for Lower and Middle Brackets 5.35% to 5.25%, 7.05% to 6.85% 5.25% to 5.15%, No Change to Middle Bracket for TY 2012 Rate 5.15% to 4.75%, 6.85% to 6.75%	TY 2012 TY 2013 TY 2014	(61,100)	(160,100)	(221,200)	(315,500)	(470,800)	(786,300)
11	Bills	Modifying the R&D Tax Credit First Tax Tier at 12.5% - Individual Income/ Corporate Second Tax Tier at 3.7% - Individual Income/Corporate Second Tax Tier at 5.0% - Individual Income/ Corporate Tax	TY 2011 TY 2011 TY 2012	(26,000)	(32,200)	(58,200)	(34,200)	(35,800)	(70,000)
505	Davids	Donation of Food Inventory	TY 2011	(350)	(300)	(650)	(300)	(300)	(600)
820	Davids	Negotiating Income Tax Reciprocity	various	-	-	-	-	-	-
Subtotal - All Individual Income & Corporate Tax Changes				(87,450)	(192,600)	(280,050)	(350,000)	(506,900)	(856,900)
Sales & Use Tax									
633	Benson	Repeal of Refund Requirement for Capital Equipment	FY 2014	-	-	0	(94,500)	(51,900)	(146,400)
106	P. Andersc	Water Used for Public Safety	FY 2008	(130)	(50)	(180)	(55)	(60)	(115)
393	Howes	Repeal Payment Date Changes	FY 2012	-	-	0	-	-	0
1005	S. Andersc	Streamline Sales & Use Tax Conformity	various	-	-	0	-	-	0
1120	S. Andersc	Ring Tone Exemption to be in Compliance with SSTA	FY 2012	(200)	(210)	(410)	(200)	(190)	(390)
Subtotal - All Sales & Use Tax Changes				(330)	(260)	(590)	(94,755)	(52,150)	(146,905)
Property Tax									
Reduction in State General Levy for Commercial Industrial Properties			Pay 2012	(17,700)	(32,400)	(50,100)	(33,300)	(33,300)	(66,600)
Subtotal Property Tax Aids & Credits Changes				(17,700)	(32,400)	(50,100)	(33,300)	(33,300)	(66,600)

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HF	Author	General Fund Tax Revenues	Effective	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15	
<i>Positive numbers reflect revenue gain, negative numbers reflect revenue reduction</i>										
31		Federal Conformity								
32	79*	Davids	Federal Update through Dec 2010 for tax year 2010 only	TY 2010	18,475	90	18,565	(10,925)	(15,595)	(26,520)
33			TY 2010 Federal Update that Impacts FY 2011 carried forward to FY 2012		(13,095)	0	(13,095)	0	0	0
34			Repeal of the Refund Delay in FY 2011 carried forward into FY 2012		(152,074)	0	(152,074)	0	0	0
35			Repeal of the Refund Delay in FY 2012		152,664	0	152,664			
36										
37			Subtotal - Federal Conformity		5,970	90	6,060	(10,925)	(15,595)	(26,520)
38										
39			TOTAL - All General Fund Tax Revenue Changes		(99,510)	(225,170)	(324,680)	(488,980)	(607,945)	(1,096,925)
40										
HF	Author	Non General Fund Tax Revenues	Effective	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15	
<i>Positive numbers reflect revenue gain, negative numbers reflect revenue reduction</i>										
44	106	P. Andersc	Water Used for Public Safety	FY 2008	(7)	(3)	(10)	(3)	(3)	(6)
45	TBD	Gov	Ring Tone Exemption to be in Compliance with SSTA	FY 2012	(10)	(12)	(22)	(10)	(10)	(20)
46	633	Benson	Repeal of Refund Requirement for Capital Equipment	FY 2014	-	-	-	(5,500)	(3,000)	(8,500)
47										
48										
49			Total - Natural Resources & Arts Fund		(17)	(15)	(32)	(5,513)	(3,013)	(8,526)

*HF 79 (Chapter 8) was signed by the Governor on March 21, 2011

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HF	Author	General Fund Expenditures	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
<i>Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).</i>								
1	Property tax changes							
2	22	Davids	Changes to 4c classification requirements	0	neglig	neglig	neglig	neglig
3	143	Anderson, P	Glenwood twnspp, allow aggregate material tax for twnspp instead of Pope County	0	0	0	0	0
4	551	LeMieur	Property tax late payment penalties modified	na	na	na	na	na
5	679	Marquart	Valuation notice required to specifically note when a property has been reclassified from previous assessment year	0	0	0	0	0
6	A-6	LeMieur	Green acres and rural preserves modified	0	35	35	35	35
7	A-7	Dettmer	Modify Homestead Market Value Exclusion for certain disabled veterans- adds primary family caregiver via federal "wounded warrior law)	0	(10)	(10)	(30)	(110)
8	Property tax changes for Local Development							
9	112	Barrett	Taylors Falls - border city development zone powers established; cumulative tax reductions for all years limited to \$100,000	0	11	11	11	11
10	317	Abler	City of Ramsey - tax increment district special rules	0	0	0	0	0
11	861	Runbeck	Lino Lakes TIF extension	0	0	0	0	0
12	445	Davids	Pooled tax increments for dev of market rate housing authorized	0	0	0	0	0
13	49	Nornes	Fergus Falls Local Option Sales Tax 0.5%	0	0	0	0	0
14	377	Shimanski	Hutchinson Local Option Sales Tax 0.5%	0	0	0	0	0
15	502	Lenczewski	Modify Uses, Hennepin County Sales Tax 0.15%	0	0	0	0	0
16	579	Koenen	Marshall Local Option Sales Tax 0.5%	0	0	0	0	0
17	582	Davids	Lanesboro Local Option Sales Tax 0.5%	0	0	0	0	0
18	608	Anderson, B	ClearwaterLocal Option Sales Tax - change uses	0	0	0	0	0
19	890	Quam	Rochester Local Option Sales Tax - change uses	0	0	0	0	0
20	896	Fritz	Medford Local Option Sales Tax 0.5%	0	0	0	0	0
21	910	Murphy	Hermantown Local Option Sales Tax - modify existing rate to 1.0%	0	0	0	0	0

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<i>Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).</i>									
22	909	Murphy	Local option sales Use of ZIP codes study	35	0	35	0	0	0
23	A-13	Hilty	Cloquet Local Option Sales Tax 0.5%	0	0	0	0	0	0
24	825	Marquart	Local government prohibited from spending resources to promote local sales tax	0	0	0	0	0	0
25	616	Gunther	Personal property of electric generation facility exemption - Fairmont	0	0	0	0	0	0
26	680	Buesgens	Eliminate Property Tax Levy Authority for Regional Rail Authorities	0	0	0	0	0	0
27	Subtotal - All Property Tax Changes			35	36	71	16	(64)	(48)
28	Tax Refunds								
29									
30									
31	982	Davids	Budget Reductions						
32			Reduce Renter's PTR @ 12.0% rent paid	(92,400)	(93,700)	(186,100)	(95,300)	(96,200)	(191,500)
33			Repeal SFIA	(15,079)	(16,304)	(31,383)	(17,634)	(19,067)	(36,701)
34			Eliminate Political Contribution Refund	(5,400)	(6,400)	(11,800)	(5,500)	(6,500)	(12,000)
35	Subtotal Changes to Tax Refunds			(112,879)	(116,404)	(229,283)	(118,434)	(121,767)	(240,201)
36									
37	Property Tax Aids & Credits								
38	HF 1007	Runbeck	Payment in Lieu of Taxes (PILT) - calculate \$/acre @ 85% of certified Pay 2011 levels , remove inflation PTR /Income Tax Interactions on lines 63 & 64.	(3,800)	(4,000)	(7,800)	(4,160)	(4,350)	(8,510)
39	Subtotal - PILT Payments @ 85%			(3,800)	(4,000)	(7,800)	(4,160)	(4,350)	(8,510)
40	HF 1045	Runbeck	Disparity Reduction Aid - calculate threshold @ 105%, rate 50% certified Pay 2011 levels	0	(9,157)	(9,157)	(9,584)	(9,584)	(19,168)
41			PTR/ Income Tax Interactions on lines 63 & 64.						
42	Subtotal - Disparity Reduction Aid @ 50%			0	(9,157)	(9,157)	(9,584)	(9,584)	(19,168)

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<i>Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).</i>								
43		LGA payment - HF 130 levels modified	(74,565)	(172,858)	(247,423)	(208,326)	(243,808)	(452,134)
		FY 12 - 1st class cities (2008) reduced by 25%, others Certif 2011 \$						
		FY 13 - 1st class cities reduced by 50%, others HF 130 amount						
		FY 14 - 1st class cities reduced by 75%, others @ HF 130 amount						
		FY 15 - 1st class cities reduced by 100%, others @ HF 130 amount						
44		W_Houston Pay 12 reduced by 2011 one-time pymt						
45		PTR /Income Tax Interactions lines 63 & 64.						
46		Subtotal - LGA payment	(74,565)	(172,858)	(247,423)	(208,326)	(243,808)	(452,134)
47								
48	HF 982 Davids	Reduce County Program Aid	(36,354)	(36,348)	(72,702)	(36,354)	(36,354)	(72,708)
49		PTR /Income Tax Interactions lines 63 & 64.						
50		Subtotal - CPA payment	(36,354)	(36,348)	(72,702)	(36,354)	(36,354)	(72,708)
51								
52	HF 982 Davids	Reduce Market Value Credit						
53		Cities -	(47,964)	0	(47,964)	0	0	-
54		Counties -	(56,091)	0	(56,091)	0	0	0
55	HF 1046 Runbeck	Convert Market Value Credit to Tax Capacity Reduction, FY 13 and beyond	0	(261,200)	(261,200)	(264,900)	(273,700)	(538,600)
		PTR/ Income Tax Interactions on lines 63 & 64.						
56		Repeal MVC reduction to Towns - FY 12 only	4,851	0	4,851	0	0	0
57		Subtotal Market Value Credit Changes	(99,204)	(261,200)	(360,404)	(264,900)	(273,700)	(538,600)
58								
59		Modify Agriculture Market Value Credit	(36)	134	98	124	102	226
60		K-12 shift savings interaction funding "sif"	0	12,568	12,568	151	363	514

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HF	Author	General Fund Expenditures	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
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Subtotal Property Tax Aids & Credits Changes			(213,959)	(470,861)	(684,820)	(523,049)	(567,331)	(1,090,380)
Minerals								
HF 974	Melin	Occupational tax rate from 2.45% to 1.7%, Net proceeds from 2.0% to 2.7%	0	0	-	neglig	neglig	
Fiscal Disparities								
A22	Lenczewski	Repeal of Fiscal Disparities PTR/ Income Tax Interactions on lines 63 & 64.	0	0	-	0	0	-
Appropriations								
HF 481	Runbeck	Local Government ReDesign Innovation Grants	1,600	1,616	3,216	1,616	1,616	3,232
HF 701	Davids	Minnesota/WI Benchmark Study (FY 2012)	115	215	330	0	0	-
HF 725	Garofalo	Tax Incidence Study Requirements Modified (3/1/2013)	15	15	30	15	15	30
HF 633	Benson	Repeal of Refund Requirement for Capital Equipment	0	0	-	0	(140)	(140)
HF 102	Mahoney	Science & Technology Fund (A22 Amendment)	1,500	1,500	3,000	3,500	3,500	7,000
Subtotal Appropriations			3,230	3,346	6,576	5,131	4,991	10,122
Property Tax Refund Interactions			0	16,960	16,960	13,640	14,400	28,040
Income Tax Interactions			0	16,200	16,200	13,410	14,160	27,570

TOTAL - All Tax Aids & Credits proposals	(323,573)	(550,723)	(874,296)	(609,286)	(655,611)	(1,264,897)
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Target Calculation	FY 2012	FY 2013	FY 12-13	FY 20 14	FY 2015	FY 14-15
February 2011 Forecast	1,767,378	1,754,789	3,522,167	1,785,534	1,817,936	3,603,470
K-12 funding shift extension (Ways & Means)	(14,235)	(206)	(14,441)	0	0	0
Plus Tax Aids & Credits reductions	<u>(323,573)</u>	<u>(550,723)</u>	<u>(874,296)</u>	<u>(609,286)</u>	<u>(655,611)</u>	<u>(1,264,897)</u>
Adjusted Tax Aids & Credits spending	1,429,570	1,203,860	2,633,430	1,176,248	1,162,325	2,338,573

House Tax Aids and Credits

General Fund Expenditures - February 2011 forecast v HF 42 As Passed by House Taxes w/ Author A- 52 Amendment

All Numbers in Thousands

SUMMARY:

General Fund Expenditures	Feb 2011 Fest			Feb 2011 Fest			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15
	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
Property Tax Aids and Credits, GF Total	\$1,767,378	\$1,754,789	\$3,522,167	\$1,785,534	\$1,817,936	\$3,603,470	\$1,443,599	\$1,204,272	\$2,647,871	(\$874,296)	\$1,176,248	\$1,162,325	\$2,338,573	(\$1,264,897)
Less K-12 funding shift	0	0	0	0	0	0	14,235	206	14,441	14,441	0	0	0	0
Property Tax Aids & Credits, Total w/o K-12	1,767,378	1,754,789	3,522,167	1,785,534	1,817,936	3,603,470	1,429,364	1,204,066	2,633,430	(888,737)	1,176,248	1,162,325	2,338,573	(1,264,897)

General Fund Expenditures	Feb 2011 Fest			Feb 2011 Fest			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15
	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
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REFUNDS														
Homeowners property tax refund	\$312,300	\$322,700	\$635,000	\$340,100	\$355,600	\$695,700	\$312,300	\$322,700	\$635,000	0	\$340,100	\$355,600	\$695,700	0
Renters property tax refund	199,400	201,600	401,000	205,000	206,300	411,300	199,400	201,600	401,000	0	205,000	206,300	411,300	0
<i>HF 481 Division Renter's Credit @ 12.0%</i>							<i>(92,400)</i>	<i>(93,700)</i>	<i>(186,100)</i>	<i>(186,100)</i>	<i>(95,300)</i>	<i>(96,200)</i>	<i>(191,500)</i>	<i>(191,500)</i>
<i>Subtotal - Renter PTR @ 12.0%</i>							<i>107,000</i>	<i>107,900</i>	<i>214,900</i>		<i>109,700</i>	<i>110,100</i>	<i>219,800</i>	
Targeting	2,640	4,620	7,260	5,390	5,830	11,220	2,640	4,620	7,260	0	5,390	5,830	11,220	0
Forest Land Credits (SFIA)	15,079	16,304	31,383	17,634	19,067	36,701	15,079	16,304	31,383	0	17,634	19,067	36,701	0
<i>HF 481 Division Repeal Sustainable Forest Credits (SFIA)</i>							<i>(15,079)</i>	<i>(16,304)</i>	<i>(31,383)</i>	<i>(31,383)</i>	<i>(17,634)</i>	<i>(19,067)</i>	<i>(36,701)</i>	<i>(36,701)</i>
<i>Subtotal Forest Land Credits</i>							<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>	
Subtotal - Property Tax Refunds	529,419	545,224	1,074,643	568,124	586,797	1,154,921	421,940	435,220	857,160		455,190	471,530	926,720	
Political Contribution Refund	5,400	6,400	11,800	5,500	6,500	12,000	5,400	6,400	11,800	0	5,500	6,500	12,000	0
<i>HF 481 Division Elim Political Contribution Refund</i>							<i>(5,400)</i>	<i>(6,400)</i>	<i>(11,800)</i>	<i>(11,800)</i>	<i>(5,500)</i>	<i>(6,500)</i>	<i>(12,000)</i>	<i>(12,000)</i>
<i>Subtotal Political Contribution Refund</i>							<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>	
Tax Refund Interest	19,900	12,000	31,900	12,500	12,500	25,000	19,900	12,000	31,900	0	12,500	12,500	25,000	0
Tax Refund Delay Interest		0	-	0	0	-		0	-	0	0	0	-	0
Subtotal - Other Tax Refunds	25,300	18,400	43,700	18,000	19,000	37,000	19,900	12,000	31,900		12,500	12,500	25,000	
LOCAL AIDS														
Local Government Aid (LGA)	527,101	527,101	1,054,202	527,101	527,101	1,054,202	527,101	527,101	1,054,202	0	527,101	527,101	1,054,202	0
<i>HF 481 Division LGA modifications and reductions with LGA adjustment of City of Houston</i>							<i>(74,565)</i>	<i>(172,858)</i>	<i>(247,423)</i>	<i>(247,423)</i>	<i>(208,326)</i>	<i>(243,808)</i>	<i>(452,134)</i>	<i>(452,134)</i>
Ch 154 Mahnommen City Aid	80	80	160	80	80	160	80	80	160	0	80	80	160	0
Subtotal- Local Government Aid (LGA)	527,181	527,181	1,054,362	527,181	527,181	1,054,362	452,616	354,323	806,939		318,855	283,373	602,228	
County Program Aid	196,996	196,990	393,986	196,990	196,990	393,980	196,996	196,990	393,986	0	196,990	196,990	393,980	0
<i>HF 481 Division CPA reductions</i>							<i>(36,354)</i>	<i>(36,348)</i>	<i>(72,702)</i>	<i>(72,702)</i>	<i>(36,354)</i>	<i>(36,354)</i>	<i>(72,708)</i>	<i>(72,708)</i>
County Transition Aid	464	464	928	464	464	928	464	464	928	0	464	464	928	0
Ch 154 Mahnommen County Aid	450	450	900	450	450	900	450	450	900	0	450	450	900	0
Subtotal- County Program Aid (CPA)	197,910	197,904	395,814	197,904	197,904	395,808	161,556	161,556	323,112		161,550	161,550	323,100	
Public Defender Cost	500	500	1,000	500	500	1,000	500	500	1,000	0	500	500	1,000	0
Local Impact Notes (DOF/MDE)	214	214	428	214	214	428	214	214	428	0	214	214	428	0

	General Fund Expenditures	Feb 2011 Fest			Feb 2011 Fest			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
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34											0				
35	Ch 366 Utility Transition Aid (cities and towns)	1,508	980	2,488	570	142	712	1,508	980	2,488	0	570	142	712	0
36	Ch 154 Mahanomen ISD #432 Aid	70	70	140	70	70	140	70	70	140	0	70	70	140	0
37											0				
38	DRA School	9,552	7,966	17,518	7,966	7,966	15,932	9,552	7,966	17,518	0	7,966	7,966	15,932	0
39	DRA Non-School	10,041	10,041	20,082	10,041	10,041	20,082	10,041	10,041	20,082	0	10,041	10,041	20,082	0
40	<i>HF 1045 DRA - threshold @ 105%, pay 50% certified Pay 2011 levels</i>							0	(9,157)	(9,157)	(9,157)	(9,584)	(9,584)	(19,168)	(19,168)
41	Disparity Reduction Aid (DRA)	19,593	18,007	37,600	18,007	18,007	36,014	19,593	8,850	28,443		8,423	8,423	16,846	
42															
43	Indian Casino Aid	754	754	1,508	754	754	1,508	754	754	1,508	0	754	754	1,508	0
44															
45	PROPERTY TAX CREDITS														
46	Res MVC School***	70,006	59,240	129,246	59,994	61,701	121,695	70,006	59,240	129,246	0	59,994	61,701	121,695	0
47	Res MVC Non-School	199,072	201,981	401,053	204,928	212,023	416,951	199,072	201,981	401,053	0	204,928	212,023	416,951	0
48	<i>HF 982 Reduce Market Value Credit</i>														
49	<i>Cities</i>							(47,964)	0	(47,964)	(47,964)	0	0	0	0
50	<i>Counties</i>							(56,091)	0	(56,091)	(56,091)	0	0	0	0
51	<i>HF 1046 Convert MVC to Tax Capacity Reduction FY13 and beyond (see also K-12 funding shift interaction)</i>							0	(261,200)	(261,200)	(261,200)	(264,900)	(273,700)	(538,600)	(538,600)
52	<i>Repeal MVC reduction to towns FY 12 only</i>							4,851	0	4,851	4,851	0	0	0	0
53	Residential Market Value Homestead Credit	269,078	261,221	530,299	264,922	273,724	538,646	169,874	21	169,895		22	24	46	
54															
55	Agr MVC School	6,374	5,258	11,632	5,258	5,258	10,516	6,374	5,258	11,632	0	5,258	5,258	10,516	0
56	Agr MVC Non-School	18,033	18,043	36,076	18,053	18,074	36,127	18,033	18,043	36,076	0	18,053	18,074	36,127	0
57	<i>HF 481 Division - Agriculture MVC - modify cities & towns</i>							(36)	134	98	98	124	102	226	226
58	Agricultural Market Value Credit	24,407	23,301	47,708	23,311	23,332	46,643	24,371	23,435	47,806		23,435	23,434	46,869	
59															
60	Border City School	1,318	1,148	2,466	1,148	1,148	2,296	1,318	1,148	2,466	0	1,148	1,148	2,296	0
61	Border City Non-School	5,064	5,064	10,128	5,064	5,064	10,128	5,064	5,064	10,128	0	5,064	5,064	10,128	0
62	Border City Disparity Credit	6,382	6,212	12,594	6,212	6,212	12,424	6,382	6,212	12,594		6,212	6,212	12,424	
63															
64	Disaster Credit -School	146	15	161	0	0	-	146	15	161	0	0	0	-	0
65	Disaster Credit- Non-School	431	0	431	0	0	-	431	0	431	0	0	0	-	0
66	Disaster Credit	577	15	592	0	0	-	577	15	592		0	0	-	
67															
68	Prior Year Credit -School	128	140	268	140	140	280	128	140	268	0	140	140	280	0
69	Prior Year Credit- Non-School	564	564	1,128	564	564	1,128	564	564	1,128	0	564	564	1,128	0
70	Prior Year Credits	692	704	1,396	704	704	1,408	692	704	1,396	0	704	704	1,408	0
71															
72	Wetlands Reimbursement Credit	13	13	26	13	13	26	13	13	26	0	13	13	26	0
73	Senior Deferral Reimbursement	1,094	1,428	2,522	1,863	2,431	4,294	1,094	1,428	2,522	0	1,863	2,431	4,294	0
74															
75	Bovine TB Property Tax Credit (School)	119	99	218	99	99	198	119	99	218	0	99	99	198	0
76	Bovine TB Property Tax Credit (Non-School)	332	332	664	332	332	664	332	332	664	0	332	332	664	0
77	Bovine TB Property Tax Credit	451	431	882	431	431	862	451	431	882		431	431	862	

	Feb 2011 Fest			Feb 2011 Fest			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15	
	General Fund Expenditures	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.															
78															
79	Taconite Tax Relief Area Aids & Credits														
80	Taconite Reimbursement (School)	561	561	1,122	561	561	1,122	561	561	1,122	0	561	561	1,122	0
81	Supplemental Homestead (Non-School)	5,286	5,338	10,624	5,392	5,445	10,837	5,286	5,338	10,624	0	5,392	5,445	10,837	0
82															
83	Replacement Taconite Prod Tax IRRR (Non-School)*	2,850	2,850	5,700	2,850	2,850	5,700	2,850	2,850	5,700	0	2,850	2,850	5,700	0
84	Replacement Taconite Prod Tax Econ Dev (Non-School)*	0	0	-	0	0	-	0	0	-	0	0	0	-	0
85	Replacement Taconite Prod Tax *	6,590	7,545	14,135	8,500	8,500	17,000	6,590	7,545	14,135	0	8,500	8,500	17,000	0
86	Subtotal Repl Taconite Production Tax	9,440	10,395	19,835	11,350	11,350	22,700	9,440	10,395	19,835		11,350	11,350	22,700	
87															
88	LOCAL PENSION AIDS														
89	Aid to Police & Fire	85,138	88,278	173,416	91,539	94,926	186,465	85,138	88,278	173,416	0	91,539	94,926	186,465	0
90	Police/Fire Additional Amortization Aid	0	0	-	0	0	-	0	0	-	0	0	0	-	0
91															
92	Police/Fire Amortization Aid (Open)	1,760	1,760	3,520	1,760	1,760	3,520	1,760	1,760	3,520	0	1,760	1,760	3,520	0
93	Redistributed Amortization Aid - TRFA	3,203	3,203	6,406	3,203	3,203	6,406	3,203	3,203	6,406	0	3,203	3,203	6,406	0
94	Police/Fire Supplemental Amortization Aid (Open)	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
95	Firefighters Relief Reimbursements	722	722	1,444	722	722	1,444	722	722	1,444	0	722	722	1,444	0
96															
97	Public Employees Retirement Assoc. (PERA) Aid	14,384	14,384	28,768	14,384	14,384	28,768	14,384	14,384	28,768	0	14,384	14,384	28,768	0
98	Subtotal Local Pension Aids	106,207	109,347	215,554	112,608	115,995	228,603	106,207	109,347	215,554		112,608	115,995	228,603	
99															
100	Other Expenditures														
101	PILT for DNR Owned Lands	25,339	25,659	50,998	25,953	26,269	52,222	25,339	25,659	50,998	0	25,953	26,269	52,222	0
102	<i>HF 1007 PILT calculated @ 85% of certified Pay 2011, no inflation</i>							<i>(3,800)</i>	<i>(4,000)</i>	<i>(7,800)</i>	<i>(7,800)</i>	<i>(4,160)</i>	<i>(4,350)</i>	<i>(8,510)</i>	<i>(8,510)</i>
103	PILT for DOT Owned Lands	0	0	-	0	0	-	0	0	-	0	0	0	-	0
104	<i>K-12 funding shift extension -2 yrs¹</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>
105	<i>K-12 funding shift full or partial buy-back¹</i>	<i>14,441</i>	<i>0</i>	<i>14,441</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>14,235</i>	<i>206</i>	<i>14,441</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>
106	<i>K-12 funding interactions w/ HF 481 changes</i>							<i>0</i>	<i>12,568</i>	<i>12,568</i>	<i>12,568</i>	<i>151</i>	<i>363</i>	<i>514</i>	
107															
108	Other Changes														
109	<i>HF 112 Border City Development Zone</i>			<i>-</i>			<i>-</i>	<i>0</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>22</i>	<i>22</i>
110	<i>HF 551 Green acres and rural preserves modified</i>							<i>0</i>	<i>35</i>	<i>35</i>	<i>35</i>	<i>35</i>	<i>35</i>	<i>70</i>	<i>70</i>
111	<i>HF 240 Modify homestead market value exclusion for certain disabled veterans</i>							<i>0</i>	<i>(10)</i>	<i>(10)</i>	<i>(10)</i>	<i>(30)</i>	<i>(110)</i>	<i>(140)</i>	<i>(140)</i>
112	<i>HF909 Local Option Sales Tax - Zip code use</i>							<i>35</i>	<i>0</i>	<i>35</i>	<i>35</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>
113															
114	Other Former Aids and One-Time Appropriations														
115	Disaster Relief 07 SS1 Chptr 2	0	0	-	0	0	-	0	0	-	0	0	0	-	0
116	Ch 389, Disaster Relief St Charles/Ottertail	0	0	-	0	0	-	0	0	-	0	0	0	-	0
117	Ch 389, Council on Results Perform Measuremt	940	880	1,820	890	900	1,790	940	880	1,820	0	890	900	1,790	0
118	SS2, Disaster Assistance - City Tax Base Replcmt	0	50	50	0	0	-	0	50	50	0	0	0	-	0
119	SS2 Flood Local Option Abatement reimbursement	0	0	-	0	0	-	0	0	-	0	0	0	-	0
120	SS2 Flood Local Option Abatement reimb (non school)	0	0	-	0	0	-	0	0	-	0	0	0	-	0
121	SS2 Flood Local Option Abatement reimb (school)	21	0	21	0	0	-	21	0	21	0	0	0	-	0
122	<i>HF 481 Division Local Government ReDesign Innovation Grants</i>							<i>1,600</i>	<i>1,616</i>	<i>3,216</i>	<i>3,216</i>	<i>1,616</i>	<i>1,616</i>	<i>3,232</i>	<i>3,232</i>

	General Fund Expenditures	Feb 2011 Fcst			Feb 2011 Fcst			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
	Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.														
123	<i>HF 701 Minnesota/WI Benchmark study</i>							<i>115</i>	<i>215</i>	<i>330</i>	<i>330</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>
124	<i>HF 701 Tax Incidence Study Req's modified</i>						<i>15</i>	<i>15</i>	<i>30</i>	<i>30</i>	<i>15</i>	<i>15</i>	<i>30</i>	<i>30</i>	
124	<i>HF 633 Repeal refund req for capital equipment</i>						<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>0</i>	<i>(140)</i>	<i>(140)</i>	<i>(140)</i>	
125	<i>A 22 Science & Technology Fund (HF 102)</i>						<i>1,500</i>	<i>1,500</i>	<i>3,000</i>	<i>3,000</i>	<i>3,500</i>	<i>3,500</i>	<i>7,000</i>	<i>7,000</i>	
126	<i>Subtotal Appropriations</i>						<i>3,230</i>	<i>3,346</i>	<i>6,576</i>		<i>5,131</i>	<i>5,131</i>	<i>10,262</i>		
127															
128	<i>Property Tax Refund Interactions</i>						<i>0</i>	<i>16,960</i>	<i>16,960</i>	<i>16,960</i>	<i>13,640</i>	<i>14,400</i>	<i>28,040</i>	<i>28,040</i>	
129	<i>Income tax Interactions</i>						<i>0</i>	<i>16,200</i>	<i>16,200</i>	<i>16,200</i>	<i>13,410</i>	<i>14,160</i>	<i>27,570</i>	<i>27,570</i>	
130	Property Tax Aids and Credits, GF Total	\$1,767,378	\$1,754,789	\$3,522,167	\$1,785,534	\$1,817,936	\$3,603,470	\$1,443,599	\$1,204,272	\$2,647,871	(874,296)	\$1,176,248	\$1,162,325	2,338,573	(1,264,897)
131	Less K-12 funding shift	0	0	0	0	0	0	14,235	206	14,441	14,441	0	0	-	0
132	Property Tax Aids & Credits, Total w/o K-12	\$1,767,378	\$1,754,789	\$3,522,167	\$1,785,534	\$1,817,936	\$3,603,470	\$1,429,364	\$1,204,066	\$2,633,430	(\$888,737)	\$1,176,248	\$1,162,325	\$2,338,573	(\$1,264,897)
133															
134	¹ Note: Extending the K-12 funding shift (70/30) for 2 years would reduce payments by a total of \$14.4 million over FYs 12-13 spread among the following local aids & credits programs: Homestead Market Value (\$11.4 million), Disparity Reduction Aid (\$1.6 million), Agriculture														
135															
136	Quick Summary - Tax Aids & Credits changes	Feb 2011 Fcst			Feb 2011 Fcst			HF 42 - Omnibus Tax bill			FY 12-13	HF 42 - Omnibus Tax bill			FY 14-15
137	Numbers in 000s	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	Feb 11 v HF 42	FY2014	FY2015	FY2014-15	Feb 11 v HF 42
138	Refunds	529,419	545,224	1,074,643	568,124	586,797	1,154,921	421,940	435,220	857,160	(217,483)	455,190	471,530	926,720	(228,201)
139	Major Property Tax Relief Aids & Credits	1,039,677	1,028,594	2,068,271	1,031,895	1,040,290	2,072,185	829,518	549,165	1,378,683	(689,588)	512,855	476,946	989,801	(1,082,384)
140	Other Property Tax Aids and Credits	132,241	135,982	268,223	140,672	144,680	285,352	132,241	135,982	268,223	0	140,672	144,680	285,352	0
141	Other Expenditures and One-time Appropriations, including Interactions	66,041	44,989	96,589	44,843	46,169	91,012	59,900	83,905	143,805	32,775	67,531	69,169	136,700	45,688
142	Property Tax Aids & Credits, GF Total	\$1,767,378	\$1,754,789	\$3,507,726	\$1,785,534	\$1,817,936	\$3,603,470	\$1,443,599	\$1,204,272	\$2,647,871	(\$874,296)	\$1,176,248	\$1,162,325	\$2,338,573	(\$1,264,897)

House Tax Aids and Credits

General Fund Expenditures - HF 42 As Passed by House Taxes (w A-52 Amendment) vs Governor's March 2011 Recommendations

All Numbers in Thousands

SUMMARY:

General Fund Expenditures	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
Property Tax Aids and Credits, GF Total	\$1,443,599	\$1,204,272	\$2,647,871	\$1,176,248	\$1,162,325	\$2,338,573	\$1,737,369	\$1,754,671	\$3,492,040	\$1,786,877	\$1,819,138	\$3,606,015
Less K-12 funding shift	14,235	206	14,441	0	0	0	(14,668)	(118)	(14,786)	1,343	1,202	2,545
Property Tax Aids & Credits, Total w/o K-12	1,429,364	1,204,066	2,633,430	1,176,248	1,162,325	2,338,573	1,752,037	1,754,789	3,506,826	1,785,534	1,817,936	3,603,470

General Fund Expenditures	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.												
REFUNDS												
Homeowners property tax refund	\$312,300	\$322,700	\$635,000	\$340,100	\$355,600	\$695,700	\$312,300	\$322,700	\$635,000	\$340,100	\$355,600	\$695,700
Renters property tax refund	199,400	201,600	401,000	205,000	206,300	411,300	199,400	201,600	401,000	205,000	206,300	411,300
<i>HF 481 Division Renter's Credit @ 12.0%</i>	<i>(92,400)</i>	<i>(93,700)</i>	<i>(186,100)</i>	<i>(95,300)</i>	<i>(96,200)</i>	<i>(191,500)</i>						
<i>Subtotal - Renter PTR @ 12.0%</i>	<i>107,000</i>	<i>107,900</i>	<i>214,900</i>	<i>109,700</i>	<i>110,100</i>	<i>219,800</i>						
Targeting	2,640	4,620	7,260	5,390	5,830	11,220	2,640	4,620	7,260	5,390	5,830	11,220
Forest Land Credits (SFIA)	15,079	16,304	31,383	17,634	19,067	36,701	15,079	16,304	31,383	17,634	19,067	36,701
<i>HF 481 Division Repeal Sustainable Forest Credits (SFIA)</i>	<i>(15,079)</i>	<i>(16,304)</i>	<i>(31,383)</i>	<i>(17,634)</i>	<i>(19,067)</i>	<i>(36,701)</i>						
<i>Subtotal Forest Land Credits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>						
Subtotal - Property Tax Refunds	421,940	435,220	857,160	455,190	471,530	926,720	529,419	545,224	1,074,643	568,124	586,797	1,154,921
Political Contribution Refund	5,400	6,400	11,800	5,500	6,500	12,000	5,400	6,400	11,800	5,500	6,500	12,000
<i>HF 481 Division Elim Political Contribution Refund</i>	<i>(5,400)</i>	<i>(6,400)</i>	<i>(11,800)</i>	<i>(5,500)</i>	<i>(6,500)</i>	<i>(12,000)</i>						
<i>Subtotal Political Contribution Refund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>						
Tax Refund Interest	19,900	12,000	31,900	12,500	12,500	25,000	19,900	12,000	31,900	12,500	12,500	25,000
<i>Tax Refund Delay Interest</i>			-			-	<i>(900)</i>	<i>0</i>	<i>(900)</i>	<i>0</i>	<i>0</i>	-
Subtotal - Other Tax Refunds	19,900	12,000	31,900	12,500	12,500	25,000	24,400	18,400	42,800	18,000	19,000	37,000
LOCAL AIDS												
Local Government Aid (LGA)	527,101	527,101	1,054,202	527,101	527,101	1,054,202	527,101	527,101	1,054,202	527,101	527,101	1,054,202
<i>HF 481 Division LGA modifications and reductions with LGA adjustment of City of Houston</i>	<i>(74,565)</i>	<i>(172,858)</i>	<i>(247,423)</i>	<i>(208,326)</i>	<i>(243,808)</i>	<i>(452,134)</i>						
Ch 154 Mahanomen City Aid	80	80	160	80	80	160	80	80	160	80	80	160
Subtotal- Local Government Aid (LGA)	452,616	354,323	806,939	318,855	283,373	602,228	527,181	527,181	1,054,362	527,181	527,181	1,054,362
County Program Aid	196,996	196,990	393,986	196,990	196,990	393,980	196,996	196,990	393,986	196,990	196,990	393,980
<i>HF 481 Division CPA reductions</i>	<i>(36,354)</i>	<i>(36,348)</i>	<i>(72,702)</i>	<i>(36,354)</i>	<i>(36,354)</i>	<i>(72,708)</i>						
County Transition Aid	464	464	928	464	464	928	464	464	928	464	464	928
Ch 154 Mahanomen County Aid	450	450	900	450	450	900	450	450	900	450	450	900
Subtotal- County Program Aid (CPA)	161,556	161,556	323,112	161,550	161,550	323,100	197,910	197,904	395,814	197,904	197,904	395,808

	General Fund Expenditures	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.													
32	Public Defender Cost	500	500	1,000	500	500	1,000	500	500	1,000	500	500	1,000
33	Local Impact Notes (DOF/MDE)	214	214	428	214	214	428	214	214	428	214	214	428
34													
35	Ch 366 Utility Transition Aid (cities and towns)	1,508	980	2,488	570	142	712	1,508	980	2,488	570	142	712
36	Ch 154 Mahnommen ISD #432 Aid	70	70	140	70	70	140	70	70	140	70	70	140
37													
38	DRA School	9,552	7,966	17,518	7,966	7,966	15,932	9,552	7,966	17,518	7,966	7,966	15,932
39	DRA Non-School	10,041	10,041	20,082	10,041	10,041	20,082	<u>10,041</u>	<u>10,041</u>	20,082	<u>10,041</u>	<u>10,041</u>	20,082
40	<i>HF 1045 DRA - threshold @ 105%, pay 50% certified Pay 2011 levels</i>	<u>0</u>	<u>(9,157)</u>	<u>(9,157)</u>	<u>(9,584)</u>	<u>(9,584)</u>	<u>(19,168)</u>						
41	Disparity Reduction Aid (DRA)	19,593	8,850	28,443	8,423	8,423	16,846	19,593	18,007	37,600	18,007	18,007	36,014
42													
43	Indian Casino Aid	754	754	1,508	754	754	1,508	754	754	1,508	754	754	1,508
44													
45	PROPERTY TAX CREDITS												
46	Res MVC School***	70,006	59,240	129,246	59,994	61,701	121,695	70,006	59,240	129,246	59,994	61,701	121,695
47	Res MVC Non-School	199,072	201,981	401,053	204,928	212,023	416,951	199,072	201,981	401,053	204,928	212,023	416,951
48	<i>HF 982 Reduce Market Value Credit</i>												
49	<i>Cities</i>	<i>(47,964)</i>	<i>0</i>	<i>(47,964)</i>	<i>0</i>	<i>0</i>	<i>0</i>						
50	<i>Counties</i>	<i>(56,091)</i>	<i>0</i>	<i>(56,091)</i>	<i>0</i>	<i>0</i>	<i>0</i>						
51	<i>HF 1046 Convert MVC to Tax Capacity Reduction FY13 and beyond (see also K-12 funding shift interaction)</i>	<i>0</i>	<i>(261,200)</i>	<i>(261,200)</i>	<i>(264,900)</i>	<i>(273,700)</i>	<i>(538,600)</i>						
52	<i>Repeal MVC reduction to towns FY 12 only</i>	<i>4,851</i>	<i>0</i>	<i>4,851</i>	<i>0</i>	<i>0</i>	<i>0</i>						
53	Residential Market Value Homestead Credit	169,874	21	169,895	22	24	46	269,078	261,221	530,299	264,922	273,724	538,646
54													
55	Agr MVC School	6,374	5,258	11,632	5,258	5,258	10,516	6,374	5,258	11,632	5,258	5,258	10,516
56	Agr MVC Non-School	18,033	18,043	36,076	18,053	18,074	36,127	18,033	18,043	36,076	18,053	18,074	36,127
57	<i>HF 481 Division - Agriculture MVC - modify cities & towns</i>	<i>(36)</i>	<i>134</i>	<i>98</i>	<i>124</i>	<i>102</i>	<i>226</i>						
58	Agricultural Market Value Credit	24,371	23,435	47,806	23,435	23,434	46,869	24,407	23,301	47,708	23,311	23,332	46,643
59													
60	Border City School	1,318	1,148	2,466	1,148	1,148	2,296	1,318	1,148	2,466	1,148	1,148	2,296
61	Border City Non-School	5,064	5,064	10,128	5,064	5,064	10,128	5,064	5,064	10,128	5,064	5,064	10,128
62	Border City Disparity Credit	6,382	6,212	12,594	6,212	6,212	12,424	6,382	6,212	12,594	6,212	6,212	12,424
63													
64	Disaster Credit -School	146	15	161	0	0	-	146	15	161	0	0	-
65	Disaster Credit- Non-School	431	0	431	0	0	-	431	0	431	0	0	-
66	Disaster Credit	577	15	592	0	0	-	577	15	592	0	0	-
67													
68	Prior Year Credit -School	128	140	268	140	140	280	128	140	268	140	140	280
69	Prior Year Credit- Non-School	564	564	1,128	564	564	1,128	564	564	1,128	564	564	1,128
70	Prior Year Credits	692	704	1,396	704	704	1,408	692	704	1,396	704	704	1,408
71													

	General Fund Expenditures	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.													
72	Wetlands Reimbursement Credit	13	13	26	13	13	26	13	13	26	13	13	26
73	Senior Deferral Reimbursement	1,094	1,428	2,522	1,863	2,431	4,294	1,094	1,428	2,522	1,863	2,431	4,294
74													
75	Bovine TB Property Tax Credit (School)	119	99	218	99	99	198	119	99	218	99	99	198
76	Bovine TB Property Tax Credit (Non-School)	332	332	664	332	332	664	332	332	664	332	332	664
77	Bovine TB Property Tax Credit	451	431	882	431	431	862	451	431	882	431	431	862
78													
79	<u>Taconite Tax Relief Area Aids & Credits</u>												
80	Taconite Reimbursement (School)	561	561	1,122	561	561	1,122	561	561	1,122	561	561	1,122
81	Supplemental Homestead (Non-School)	5,286	5,338	10,624	5,392	5,445	10,837	5,286	5,338	10,624	5,392	5,445	10,837
82													
83	Replacement Taconite Prod Tax IRRR (Non-School)*	2,850	2,850	5,700	2,850	2,850	5,700	2,850	2,850	5,700	2,850	2,850	5,700
84	Replacement Taconite Prod Tax Econ Dev (Non-School)*	0	0	-	0	0	-	0	0	-	0	0	-
85	Replacement Taconite Prod Tax *	6,590	7,545	14,135	8,500	8,500	17,000	6,590	7,545	14,135	8,500	8,500	17,000
86	Subtotal Repl Taconite Production Tax	9,440	10,395	19,835	11,350	11,350	22,700	9,440	10,395	19,835	11,350	11,350	22,700
87													
88	<u>LOCAL PENSION AIDS</u>												
89	Aid to Police & Fire	85,138	88,278	173,416	91,539	94,926	186,465	85,138	88,278	173,416	91,539	94,926	186,465
90	Police/Fire Additional Amortization Aid	0	0	-	0	0	-	0	0	-	0	0	-
91													
92	Police/Fire Amortization Aid (Open)	1,760	1,760	3,520	1,760	1,760	3,520	1,760	1,760	3,520	1,760	1,760	3,520
93	Redistributed Amortization Aid - TRFA	3,203	3,203	6,406	3,203	3,203	6,406	3,203	3,203	6,406	3,203	3,203	6,406
94	Police/Fire Supplemental Amortization Aid (Open)	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000
95	Firefighters Relief Reimbursements	722	722	1,444	722	722	1,444	722	722	1,444	722	722	1,444
96													
97	Public Employees Retirement Assoc. (PERA) Aid	14,384	14,384	28,768	14,384	14,384	28,768	14,384	14,384	28,768	14,384	14,384	28,768
98	Subtotal Local Pension Aids	106,207	109,347	215,554	112,608	115,995	228,603	106,207	109,347	215,554	112,608	115,995	228,603
99													
100	<u>Other Expenditures</u>												
101	PILT for DNR Owned Lands	25,339	25,659	50,998	25,953	26,269	52,222	25,339	25,659	50,998	25,953	26,269	52,222
102	<i>HF 1007 PILT calculated @ 85% of certified Pay 2011, no inflation</i>	<i>(3,800)</i>	<i>(4,000)</i>	<i>(7,800)</i>	<i>(4,160)</i>	<i>(4,350)</i>	<i>(8,510)</i>						
103	PILT for DOT Owned Lands	0	0	-	0	0	-	0	0	-	0	0	-
104	<i>K-12 funding shift extension -2 yrs¹</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>(14,668)</i>	<i>(118)</i>	<i>(14,786)</i>	<i>(151)</i>	<i>(363)</i>	<i>(514)</i>
105	<i>K-12 funding shift full or partial buy-back¹</i>	<i>14,235</i>	<i>206</i>	<i>14,441</i>	<i>0</i>	<i>0</i>	<i>-</i>				<i>1,494</i>	<i>1,565</i>	<i>3,059</i>
106	<i>K-12 funding interactions w/ HF 481 changes</i>	<i>0</i>	<i>12,568</i>	<i>12,568</i>	<i>151</i>	<i>363</i>	<i>514</i>						
107													
108	<u>Other Changes</u>												
109	<i>HF 112 Border City Development Zone</i>	<i>0</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>22</i>						
110	<i>HF 551 Green acres and rural preserves modified</i>	<i>0</i>	<i>35</i>	<i>35</i>	<i>35</i>	<i>35</i>	<i>70</i>						
111	<i>HF 240 Modify homestead market value exclusion for certain disabled veterans</i>	<i>0</i>	<i>(10)</i>	<i>(10)</i>	<i>(30)</i>	<i>(110)</i>	<i>(140)</i>						
112	<i>HF909 Local Option Sales Tax - Zip code use</i>	<i>35</i>	<i>0</i>	<i>35</i>	<i>0</i>	<i>0</i>	<i>-</i>						

	General Fund Expenditures	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
Positive numbers are program expenditures and negative numbers are decreases to program spending (cost savings). All numbers are in Thousands. Proposed changes are in italics.													
113													
114	Other Former Aids and One-Time Appropriations												
115	Disaster Relief 07 SS1 Chptr 2	0	0	-				0	0	-			
116	Ch 389, Disaster Relief St Charles/Ottertail	0	0	-	0	0	-	0	0	-	0	0	
117	Ch 389, Council on Results Perform Measuremt	940	880	1,820	890	900	1,790	940	880	1,820	890	900	
118	SS2, Disaster Assistance - City Tax Base Replcmt	0	50	50	0	0	-	0	50	50	0	0	
119	SS2 Flood Local Option Abatement reimbursement	0	0	-	0	0	-	0	0	-	0	0	
120	SS2 Flood Local Option Abatement reimb (non school)	0	0	-	0	0	-	0	0	-	0	0	
121	SS2 Flood Local Option Abatement reimb (school)	21	0	21	0	0	-	21	0	21	0	0	
122	<i>HF 481 Division Local Government ReDesign Innovation Grants</i>	<i>1,600</i>	<i>1,616</i>	<i>3,216</i>	<i>1,616</i>	<i>1,616</i>	<i>3,232</i>						
123	<i>HF 701 Minnesota/WI Benchmark study</i>	<i>115</i>	<i>215</i>	<i>330</i>	<i>0</i>	<i>0</i>	<i>-</i>						
124	<i>HF 701 Tax Incidence Study Req's modified</i>	<i>15</i>	<i>15</i>	<i>30</i>	<i>15</i>	<i>15</i>	<i>30</i>						
125	<i>HF 633 Repeal refund req for capital equipment</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>(140)</i>	<i>(140)</i>						
126	<i>A 22 Science & Technology Fund (HF 102)</i>	<i>1,500</i>	<i>1,500</i>	<i>3,000</i>	<i>3,500</i>	<i>3,500</i>	<i>7,000</i>						
127	<i>Subtotal Appropriations</i>	<i>3,230</i>	<i>3,346</i>	<i>6,576</i>	<i>5,131</i>	<i>4,991</i>	<i>10,122</i>						
128													
129	<i>Property Tax Refund Interactions</i>	<i>0</i>	<i>16,960</i>	<i>16,960</i>	<i>13,640</i>	<i>14,400</i>	<i>28,040</i>						
130	<i>Income tax Interactions</i>	<i>0</i>	<i>16,200</i>	<i>16,200</i>	<i>13,410</i>	<i>14,160</i>	<i>27,570</i>						
131	Property Tax Aids and Credits, GF Total	\$1,443,599	\$1,204,272	\$2,647,871	\$1,176,248	\$1,162,325	\$2,338,573	\$1,737,369	\$1,754,671	\$3,492,040	\$1,786,877	\$1,819,138	\$3,606,015
132	Less PILT (for Fys 2012-2015)	21,539	21,659	43,198	21,793	21,919	43,712	25,339	25,659	50,998	25,953	26,269	52,222
133	Less K-12 funding shift	14,235	206	14,441	0	0	-						
134	Property Tax Aids & Credits, Total w/o K-12	\$1,407,825	\$1,182,407	\$2,590,232	\$1,154,455	\$1,140,406	\$2,294,861	\$1,712,030	\$1,729,012	\$3,441,042	\$1,760,924	\$1,792,869	\$3,553,793

¹Note: Extending the K-12 funding shift (70/30) for 2 years would reduce payments by a total of \$14.4 million over FYs 12-13 spread among the following local aids & credits programs: Homestead Market Value (\$11.4 million), Disparity Reduction Aid (\$1.6 million), Agriculture Market Value Credit (\$1.1 million), Border City Credit (\$190,000). Beginning in FY 2014, the Governor proposes to begin repayment of the shift at a rate of 10% per year.

	Quick Summary - Tax Aids & Credits changes Numbers in 000s	HF 42 - Omnibus Tax bill			HF 42 - Omnibus Tax bill			Governor's Mar 2011 Recommendations			Governor's Mar 2011 Recommendations		
		FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15	FY2012	FY2013	FY2012-13	FY2014	FY2015	FY2014-15
140	Refunds	421,940	435,220	857,160	455,190	471,530	926,720	529,419	545,224	1,074,643	568,124	586,797	1,154,921
141	Major Property Tax Relief Aids & Credits	829,518	549,165	1,378,683	512,855	476,946	989,801	1,039,677	1,028,594	2,068,271	1,031,895	1,040,290	2,072,185
142	Other Property Tax Aids and Credits	132,241	135,982	268,223	140,672	144,680	285,352	132,241	135,982	268,223	140,672	144,680	285,352
143	Other Expenditures and One-time Appropriations, including Interactions	45,665	83,699	129,364	67,531	69,169	136,700	36,032	44,871	80,903	46,186	47,371	93,557
144	Property Tax Aids & Credits, GF Total	\$1,429,364	\$1,204,066	\$2,633,430	\$1,176,248	\$1,162,325	\$2,338,573	\$1,737,369	\$1,754,671	\$3,492,040	\$1,786,877	\$1,819,138	\$3,606,015