

# 2019 REGULAR SESSION - OMNIBUS TAX BILL - CONFERENCE COMMITTEE TRACKING SUMMARY

PRELIMINARY

May 3, 2019, 8 AM

ALL FUNDS

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

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE - HF2125-3E			SENATE - HF 2125-2UE		
		FY 19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23	FY19	FY 2020-21	FY 2022-23
	<b>GENERAL FUND FORECAST:</b>									
1	TAX POLICY (REVENUE)	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024	43,135,875	46,061,695	48,479,024
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES)	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094	3,657,822	3,738,896	3,944,094
	<b>GENERAL FUND PROPOSED CHANGES:</b>									
5	TAX POLICY	31,730	861,265	1,041,610	28,490	1,347,840	1,695,230	14,472	11,210	44,605
6	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	-	83,119	158,898	773	154,131	331,136	-	21,179	40,360
7	<b>SUBTOTAL: GENERAL FUND EFFECT</b>	<b>31,730</b>	<b>778,146</b>	<b>882,712</b>	<b>27,717</b>	<b>1,193,709</b>	<b>1,364,094</b>	<b>14,472</b>	<b>(9,969)</b>	<b>4,245</b>
	<b>NON-GENERAL FUND PROPOSED CHANGES:</b>									
10	LEGACY FUNDS	-	(2,090)	2,540	-	650	2,590	-	(340)	(280)
11	SPECIAL REVENUE FUND	-	166	160	-	6,566	7,260	-	36	276
12	ENVIRONMENTAL FUND	-	-	-	-	14,900	16,400	-	-	(14)
13	HEALTH CARE ACCESS FUND	-	-	-	-	(141)	39	-	-	(78)
14	REMEDATION FUND	-	-	-	-	-	-	-	-	(Negl.)
15	TACONITE MUNICIPAL AID ACCOUNT	-	-	-	-	-	-	-	-	-
16	DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND	-	-	-	-	(192)	(345)	-	-	-
17	TACONITE ENVIRONMENTAL PROTECTION FUND	-	-	-	-	(232)	(551)	-	-	-
18	TACONITE ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	-	8,000	6,277
19	HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)	-	-	-	-	-	-	-	-	-
20	<b>SUBTOTAL: NON-GENERAL FUND EFFECT</b>	<b>-</b>	<b>(1,924)</b>	<b>2,700</b>	<b>-</b>	<b>21,551</b>	<b>25,393</b>	<b>-</b>	<b>7,696</b>	<b>6,181</b>

# 2019 Legislative Session - TAX POLICY

## GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
<b>TAX POLICY:</b>																			
<b>TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS</b>																			
1	Switch Minnesota Starting Point to AGI	TY 19	-	(3,600)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)	-	(1,800)	(1,800)	(3,600)	(1,800)	(1,800)	(3,600)
2	Conform to TCJA Standard Deduction, Eliminate Personal Exemptions, Deduction Changes						(107,200)	(57,000)	(164,200)	(44,000)	(36,200)	(80,200)							
3	Preserve Current Standard Deduction and Personal and Dependent Exemptions, Deduction Changes	TY 19												59,800	49,000	108,800	50,300	53,400	103,700
4	Indexing/COLA Provisions - with Chained CPI-U	TY20					12,700	30,500	43,200	39,300	56,400	95,700		12,800	31,200	44,000	40,200	57,500	97,700
5	Allow Exclusion of Discharged Student Loan Debt in Case of Death or Disability, Temporary	TY 19-25		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
6	Allow Section 529 Withdrawals of Up to \$10,000 for K-12 Tuition	TY 19-25												(800)	(900)	(1,700)	(1,000)	(1,000)	(2,000)
7	Repeal Deduction for Alimony Payments and Corresponding Inclusion of Received Alimony	Agrmnts. TY 19		3,900	7,400		1,600	2,300	3,900	3,100	4,300	7,400		1,600	2,300	3,900	3,100	4,300	7,400
8	Modify Limit on Wagering Losses, Temporary	TY 19-25		240	180		150	90	240	90	90	180		150	90	240	90	90	180
9	Disallow the Charitable Deduction for College Athletic Seating Payments	TY 19		3,100	2,400		1,900	1,200	3,100	1,200	1,200	2,400		1,900	1,200	3,100	1,200	1,200	2,400
10	Limit Mortgage Interest Deduction for Amounts Above \$750,000	TY 19		700	1,700									200	500	700	700	1,000	1,700
11	Disallow Exclusion for Qualified Moving Expense Reimbursement (Temporary)	TY 19-25		9,500	7,800									5,600	3,900	9,500	3,900	3,900	7,800
12	Disallow Exclusion for Qualified Moving Expense Reimbursement (Permanent)	TY 19					5,600	3,900	9,500	3,900	3,900	7,800							
13	Suspend Exclusion for Certain Employer-provided Bicycle Commuter Fringe Benefits, Temporary	TY 19-25		70	60		40	30	70	30	30	60		40	30	70	30	30	60
14	Allow Increased Contributions to ABLE Accounts, Temporary	TY 19-25		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
15	Extend Rollover Period for Certain Retirement Plan Loan Offsets	TY 19		(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)		(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
16	Repeal Special Rule Permitting Recharacterization of IRA Contributions	TY 19		750	750		450	300	750	350	400	750		450	300	750	350	400	750
17	<b>SUBTOTAL: TCJA CONFORMITY - NON-BUSINESS INDIVIDUAL INCOME TAX PROVISIONS</b>			<b>14,660</b>	<b>16,690</b>		<b>(86,560)</b>	<b>(20,480)</b>	<b>(107,040)</b>	<b>2,170</b>	<b>28,320</b>	<b>30,490</b>		<b>79,940</b>	<b>85,820</b>	<b>165,760</b>	<b>97,070</b>	<b>119,020</b>	<b>216,090</b>
<b>TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS</b>																			
20	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback	TY 18-26	400	19,400	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200	400	8,700	10,700	19,400	10,500	3,700	14,200
21	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	TY18				(5,200)	(124,800)	(36,600)	(161,400)	(25,500)	(14,400)	(39,900)							
22	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	TY18/TY19	(5,200)	(126,100)	(64,000)								(5,200)	(76,200)	(49,900)	(126,100)	(38,900)	(25,100)	(64,000)
23	Disallow Certain Active Pass Through Losses (Above \$250k for Single and \$500k for Joint Filers), Permanent	TY 19				4,400	47,800	46,300	94,100	40,400	41,600	82,000							
24	Disallow Certain Active Pass Through Losses (Above \$250k for Single and \$500k for Joint Filers), Temporary	TY 19-25	4,400	94,100	82,000								4,400	47,800	46,300	94,100	40,400	41,600	82,000
25	Tax Gain on Sale of Partnership on a Look-through Basis	TY 19	200	3,500	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500	200	1,600	1,900	3,500	2,400	3,100	5,500
26	Expand Definition of Built-in Loss for Purposes of Partnership Loss Transfers	TY 18	30	970	700	30	670	300	970	300	400	700	30	670	300	970	300	400	700
27	Charitable Contributions and Foreign Taxes Accounted for in Determining Limit on Partner's Share of Loss	TY 18	100	2,100	1,700	100	1,300	800	2,100	800	900	1,700	100	1,300	800	2,100	800	900	1,700
28	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	30	870	500	30	570	300	870	300	200	500	30	570	300	870	300	200	500
29	Limit Net Interest Deduction to 30% of Income	TY 19	8,100	182,100	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100	8,100	89,600	92,500	182,100	111,100	136,000	247,100
30	Modify the Net Operating Loss (NOL) Deduction	TY 19	3,200	78,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300	3,200	35,600	43,300	78,900	67,400	93,900	161,300
31	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	8,000	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900	200	4,700	3,300	8,000	4,300	5,600	9,900
32	Reduce Recovery Period for Real Property	TY 18	(30)	(1,170)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)	(30)	(570)	(600)	(1,170)	(700)	(1,000)	(1,700)
33	Repeal Deduction for Local Lobbying Expenses	TY 19	20	280	200	20	180	100	280	100	100	200	20	180	100	280	100	100	200
34	Limit Deduction for Employer-provided Meals	TY 19	300	8,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500	300	6,100	2,700	8,800	2,700	2,800	5,500
35	Limit Deduction for Employer-provided Transportation Benefits	TY 19	200	4,700	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300	200	2,700	2,000	4,700	2,100	2,200	4,300
36	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, etc.)	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
37	Disallow Deduction for Sexual Harassment Payments Made Subject to Non Disclosure Agreement	TY 19	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
38	Revise Treatment of Contributions to Capital	TY 19	30	1,070	2,300	30	370	700	1,070	1,100	1,200	2,300	30	370	700	1,070	1,100	1,200	2,300
39	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits	TY 18-19	(100)	(2,400)	-	(100)	(2,400)	-	(2,400)	-	-	-	(100)	(2,400)	-	(2,400)	-	-	-
40	Modify Limit on Excessive Compensation	TY 19	50	1,150	1,200	50	550	600	1,150	600	600	1,200	50	550	600	1,150	600	600	1,200
41	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 19	300	8,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800	300	3,300	4,800	8,100	5,700	6,100	11,800
42	Inclusion of Global Intangible Low Tax Income (GILTI) with Deduction	TY18	600	18,700	11,800														
43	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY18	(800)	(18,600)	(16,700)														
44	<b>SUBTOTAL: TCJA CONFORMITY - INDIVIDUAL INCOME TAX PROVISIONS RELATED TO PASS-THROUGHS</b>		<b>12,030</b>	<b>284,470</b>	<b>477,600</b>	<b>12,230</b>	<b>75,970</b>	<b>173,100</b>	<b>249,070</b>	<b>223,600</b>	<b>283,000</b>	<b>506,600</b>	<b>12,230</b>	<b>124,570</b>	<b>159,800</b>	<b>284,370</b>	<b>210,200</b>	<b>272,300</b>	<b>482,500</b>
<b>TCJA CONFORMITY - CORPORATE FRANCHISE TAX</b>																			
47	Conform to Expanded Bonus Depreciation, But Maintain 80% MN Addback, Temporary	TY 18-26	800	40,900	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900	800	18,300	22,600	40,900	22,100	7,800	29,900
48	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY18	Various				(2,000)	(47,300)	(13,900)	(61,200)	(12,100)	(10,000)	(22,100)							
49	Full Conformity with Section 179 Expensing in TY18, Eliminate addback in TY19	Various	(2,000)	(47,800)	(24,200)								(2,000)	(28,900)	(18,900)	(47,800)	(14,700)	(9,500)	(24,200)
50	Repeal Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	TY 18	50	1,850	900	50	1,250	600	1,850	500	400	900	50	1,250	600	1,850	500	400	900
51	Conform to Limit on Net Interest Ded. to 30% of Income (Excluding Small Businesses)	TY 18	1,400	47,000	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000	1,400	31,300	15,700	47,000	18,900	23,100	42,000
52	Revised Calculation for Interest Expense Limitation for Insurance Groups	TY 19											(200)	(2,300)	(2,400)	(4,700)	(2,800)	(3,500)	(6,300)
53	Repeal Deferred Gain on Like-kind Exchanges	TY 18	200	10,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500	200	5,900	4,200	10,100	5,400	7,100	12,500
54	Reduce Recovery Period for Real Property	TY 18	(70)	(2,330)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)	(70)	(1,230)	(1,100)	(2,330)	(1,400)	(2,000)	(3,400)
55	Repeal Deduction for Local Lobbying Expenses	TY 18	30	970	600	30	670	300	970	300	300	600	30	670	300	970	300	300	600

# 2019 Legislative Session - TAX POLICY

## GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
56	Limit Deduction for Employer-provided Meals	TY 18	800	23,900	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000	800	16,600	7,300	23,900	7,400	7,600	15,000
57	Limit Deduction for Employer-provided Transportation Benefits	TY 18	600	18,100	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600	600	12,500	5,600	18,100	5,700	5,900	11,600
58	Prohibit Deduction for Achievement Awards (Cash, Gift Cards, Nontangible Personal Property, etc.)	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
59	Limit Deduction for FDIC Premiums	TY 18	500	18,200	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500	500	12,100	6,100	18,200	6,200	6,300	12,500
60	Disallow the Deduction for Sexual Harassment Payments Made Subject to NDA	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
61	Revise Treatment of Contributions to Capital	TY 18	90	3,850	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200	90	1,850	2,000	3,850	3,000	3,200	6,200
62	Conform to the Modified Historic Rehabilitation Credit, Credit Claimed over a 5-year Period	TY 18	-	56,300	(9,000)	-	-	-	-	-	-	-	-	39,900	16,400	56,300	9,800	(18,800)	(9,000)
63	Modify Treatment of Interest for Producers of Beer, Wine, and Distilled Spirits, Temporary	TY 18-19	(200)	(2,900)	-	(200)	(2,900)	-	(2,900)	-	-	-	(200)	(2,900)	-	(2,900)	-	-	-
64	Modify Limit on Excessive Compensation	TY 18	300	9,700	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200	300	6,100	3,600	9,700	3,600	3,600	7,200
65	Repeal Exclusion of Interest on Advance Refunding Bonds	TY 18	200	6,300	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200	200	3,800	2,500	6,300	3,000	3,200	6,200
66	Deemed Repatriation of Foreign Income	TY 17	13,300	361,100	218,500	13,300	257,000	104,100	361,100	107,700	110,800	218,500							
67	Inclusion of Global Intangible Low Tax Income as Deemed Dividend (no Dividend Received Deduction)	TY 18	6,500	221,100	139,300														
68	Global Intangible Low Tax Income (GILTI) with Controlled Foreign Corporation (CFC) Income	TY 18					220,600	163,400	384,000	162,600	165,200	327,800							
69	Deduction for Foreign Derived Intangible Income (FDII) from Domestic Trade or Business, with Deduction	TY 18	(3,000)	(106,100)	(96,700)														
70	Other Modifications to Subpart F Provisions	TY 18	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.	Negl.
71	Indexing Changes - Chained CPI-U, Corporate Minimum Fee	TY 20	-	-	-	-	-	100	100	100	100	200	-	-	100	100	100	100	200
<b>72</b>	<b>SUBTOTAL: TCJA CONFORMITY - CORPORATE FRANCHISE TAX</b>		<b>19,500</b>	<b>660,240</b>	<b>369,100</b>	<b>16,000</b>	<b>536,540</b>	<b>323,100</b>	<b>859,640</b>	<b>333,000</b>	<b>332,600</b>	<b>665,600</b>	<b>2,500</b>	<b>114,940</b>	<b>64,600</b>	<b>179,540</b>	<b>67,100</b>	<b>34,800</b>	<b>101,900</b>
74	<b>UNRELATED BUSINESS INCOME TAX</b>																		
75	Unrelated Business Income of Charitable Organizations Separately Computed	TY18	200	5,100	5,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>76</b>	<b>SUBTOTAL: UNRELATED BUSINESS INCOME TAX</b>		<b>200</b>	<b>5,100</b>	<b>5,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
77																			
78	<b>TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION</b>																		
79	Chained CPI-U - Homestead Credit Refund	TY 17	-	-	800	-	800	-	1,500	2,500	4,000	-	-	-	800	800	1,500	2,500	4,000
80	Chained CPI-U - Renters Property Tax Refund	TY 17	-	-	300	-	300	-	500	800	1,300	-	-	-	300	300	500	800	1,300
<b>81</b>	<b>SUBTOTAL: TCJA CONFORMITY - PROPERTY TAX REFUND - INTERACTION</b>		<b>-</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>2,000</b>	<b>3,300</b>	<b>5,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>2,000</b>	<b>3,300</b>	<b>5,300</b>
82																			
83	<b>BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME</b>																		
84	Exclusion of Discharge of Indebtedness on Principal Residence	TY17	-	(6,700)	-	-	(6,700)	-	(6,700)	-	-	-	-	(6,700)	-	(6,700)	-	-	-
85	Premium for Mortgage Insurance Deductible as Qualified Residence Interest	TY17	-	(6,200)	-	-	(6,200)	-	-	-	-	-	-	(6,200)	-	(6,200)	-	-	-
86	Deduction for Tuition & Related Expenses	TY17	-	(2,500)	-	-	(2,500)	-	-	-	-	-	-	(2,500)	-	(2,500)	-	-	-
87	Extend Limitation Period for Exclusion for Wrongfully Incarcerated Individuals	2/9/2018	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	(Negli.)	(Negli.)	-	(Negli.)	-	(Negli.)	-	(Negli.)	(Negli.)
88	Expand the Deduction of Legal Fees for Whistleblowers	TY18	-	(300)	(200)	(200)	(200)	(100)	(300)	(100)	(100)	(200)	-	(200)	(100)	(300)	(100)	(100)	(200)
89	Expand Foreign Earned Income Exclusion, Individuals Supporting Armed Forces in Combat Zones	TY18	-	(1,400)	(800)	(800)	(1,000)	(400)	(1,400)	(400)	(400)	(800)	-	(1,000)	(400)	(1,400)	(400)	(400)	(800)
90	Classification of Certain Racehorses as 3-year Property	TY17	-	(55)	30	30	(65)	10	(55)	15	15	30	-	(65)	10	(55)	15	15	30
91	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(255)	95	95	(280)	25	(255)	50	45	95	-	(280)	25	(255)	50	45	95
92	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(900)	350	350	(1,200)	300	(900)	200	150	350	-	(1,200)	300	(900)	200	150	350
93	Special Depreciation Allowance for Second Generation Biofuel Property	TY17	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
94	Energy Efficiency Commercial Deduction	TY17	-	(135)	(Negli.)	-	(135)	(Negli.)	(135)	(Negli.)	(Negli.)	(Negli.)	-	(135)	(Negli.)	(135)	(Negli.)	(Negli.)	(Negli.)
95	Modify Temporary Suspension of Limits on Charitable Contributions, Temporary	TY17&18	-	(55)	10	10	(75)	20	(55)	10	(Negli.)	10	-	(75)	20	(55)	10	(Negli.)	10
96	Modify Special Rule for Qualified Casualty Losses	TY17	-	(100)	-	-	(100)	-	(100)	-	-	-	-	(100)	-	(100)	-	-	-
97	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
<b>98</b>	<b>SUBTOTAL: BIPARTISAN BUDGET ACT - INDIVIDUAL INCOME TAX</b>		<b>-</b>	<b>(18,600)</b>	<b>(515)</b>	<b>(515)</b>	<b>(9,755)</b>	<b>(145)</b>	<b>(9,900)</b>	<b>(225)</b>	<b>(290)</b>	<b>(515)</b>	<b>-</b>	<b>(18,455)</b>	<b>(145)</b>	<b>(18,600)</b>	<b>(225)</b>	<b>(290)</b>	<b>(515)</b>
99																			
100	<b>BIPARTISAN BUDGET ACT - CORPORATE TAX</b>																		
101	Seven Year Period for Motor Sports Entertainment Complexes	TY17	-	(50)	(10)	(10)	(45)	(5)	(50)	(5)	(5)	(10)	-	(45)	(5)	(50)	(5)	(5)	(10)
102	Accelerated Depreciation for Business Property on an Indian Reservation	TY17	-	(245)	95	95	(265)	20	(245)	50	45	95	-	(265)	20	(245)	50	45	95
103	Election to Expense Mine Safety Equipment	TY17	-	(10)	(Negli.)	-	(10)	(Negli.)	(10)	(Negli.)	(Negli.)	(Negli.)	-	(10)	(Negli.)	(10)	(Negli.)	(Negli.)	(Negli.)
104	Special Expensing Rules for Certain Films/TV/Theatrical Productions	TY17	-	(750)	350	350	(1,000)	250	(750)	200	150	350	-	(1,000)	250	(750)	200	150	350
105	Energy Efficiency Commercial Deduction	TY17	-	(100)	(Negli.)	-	(100)	(Negli.)	(100)	(Negli.)	(Negli.)	(Negli.)	-	(100)	(Negli.)	(100)	(Negli.)	(Negli.)	(Negli.)
106	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(15)	(Negli.)	-	(20)	5	(15)	(Negli.)	(Negli.)	(Negli.)	-	(20)	5	(15)	(Negli.)	(Negli.)	(Negli.)
107	Modify Disaster Related Rules for Use of Retirement Funds	TY17	-	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	-	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)
<b>108</b>	<b>SUBTOTAL: BIPARTISAN BUDGET ACT - CORPORATE TAX</b>		<b>-</b>	<b>(1,170)</b>	<b>435</b>	<b>435</b>	<b>(1,440)</b>	<b>270</b>	<b>(1,170)</b>	<b>245</b>	<b>190</b>	<b>435</b>	<b>-</b>	<b>(1,440)</b>	<b>270</b>	<b>(1,170)</b>	<b>245</b>	<b>190</b>	<b>435</b>
109																			
110	<b>DISASTER RELIEF ACT &amp; AIRPORTS &amp; AIRWAYS EXTENSION ACT - INDIVIDUAL INCOME</b>																		
111	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(1,000)	300	300	(1,300)	300	(1,000)	200	100	300	-	(1,300)	300	(1,000)	200	100	300
112	Modify & Expand Casualty Loss Deduction for Damage in Disaster Areas	TY17	-	(1,400)	-	-	(1,400)	-	(1,400)	-	-	-	-	(1,400)	-	(1,400)	-	-	-
113	Special Rules for Qualified Early IRA Distributions	TY17	-	(30)	-	-	(40)	10	(30)	(Negli.)	(Negli.)	-	-	(40)	10	(30)	(Negli.)	(Negli.)	-
<b>114</b>	<b>SUBTOTAL: DISASTER TAX RELIEF ACT - INDIVIDUAL INCOME TAX</b>		<b>-</b>	<b>(2,430)</b>	<b>300</b>	<b>300</b>	<b>(2,740)</b>	<b>310</b>	<b>(2,430)</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>-</b>	<b>(2,740)</b>	<b>310</b>	<b>(2,430)</b>	<b>200</b>	<b>100</b>	<b>300</b>

# 2019 Legislative Session - TAX POLICY

## GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
<b>115</b>																			
<b>116</b>	<b>DISASTER RELIEF ACT &amp; AIRPORTS &amp; AIRWAYS EXTENSION ACT - CORPORATE TAX</b>																		
117	Modify Temporary Suspension of Limits on Charitable Contributions	TY17	-	(60)	40	40	(100)	40	(60)	30	10	40	-	(100)	40	(60)	30	10	40
<b>118</b>	<b>SUBTOTAL: DISASTER TAX RELIEF ACT - CORPORATE TAX</b>		-	<b>(60)</b>	<b>40</b>	<b>40</b>	<b>(100)</b>	<b>40</b>	<b>(60)</b>	<b>30</b>	<b>10</b>	<b>40</b>	-	<b>(100)</b>	<b>40</b>	<b>(60)</b>	<b>30</b>	<b>10</b>	<b>40</b>
<b>120</b>	<b>REFERENCE SUBTOTAL: NET EFFECT OF CONFORMITY PROPOSAL</b>		<b>31,730</b>	<b>942,210</b>	<b>869,250</b>	<b>28,490</b>	<b>511,915</b>	<b>477,295</b>	<b>989,210</b>	<b>561,020</b>	<b>647,230</b>	<b>1,208,250</b>	<b>14,730</b>	<b>296,715</b>	<b>311,795</b>	<b>608,510</b>	<b>376,620</b>	<b>429,430</b>	<b>806,050</b>
	<b>OTHER INDIVIDUAL INCOME TAX PROVISIONS</b>																		
123	Reduce 2nd Bracket Rate to 6.8 percent (from 7.05 percent) for TY19; 6.67 for TY22 and Later	TY 19	-										-	(227,800)	(151,000)	(378,800)	(206,500)	(256,900)	(463,400)
124	Increase Social Security Subtraction (\$6,150 MFJ; \$4,800 Single & HoH; \$3,075 MFS)	TY 19	-										-	(20,400)	(22,500)	(42,900)	(23,800)	(25,300)	(49,100)
125	Small Business Investment (Angel Investor) Tax Credit	TY 19	-										-	(5,000)	-	(5,000)	-	-	-
126	Increase K-12 education credit threshold to 39,000; expand eligibility to PreK expenses; index	TY 20	-										-	-	(8,100)	(8,100)	(8,300)	(8,500)	(16,800)
127	Partnership audits adjustments reporting requirements establishment.	7/1/2019	-										-	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
128	Medical cannabis manufacturers state business tax subtraction authorization	TY 19	-										-	(200)	(200)	(400)	(200)	(200)	(400)
129	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY 20	-										-	-	(19,300)	(19,300)	(19,300)	(19,300)	(38,600)
130	Business Entity Election to File as a C Corporation.	TY 19	-										-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
131	Capital Gains and Dividend Income over \$500,000, Impose Tax at 3 Percent	TY19	-				207,500	173,600	381,100	160,400	159,000	319,400	-						
132	Income Bracket Thresholds Modified, Starting Point of Second and Third Tiers (with Chained CPI)	TY19	-				(35,700)	(24,700)	(60,400)	(26,400)	(27,400)	(53,800)	-						
133	Student Loan Credit Modified		-				(1,200)	(1,200)	(2,400)	(1,300)	(1,300)	(2,600)	-						
134	Past Military Service Credit, Increase Phase-out		-				(1,000)	(1,000)	(2,000)	(1,000)	(1,100)	(2,100)	-						
135	Medical Cannabis Subtraction		-				(200)	(200)	(400)	(200)	(200)	(400)	-						
136	Stillborn Credit, Modified		-				-	Negl.	Negl.	Negl.	Negl.	Negl.	-						
137	Working Family Credit Expansion - Increase Eligible Earned Income, Cred, Phase-in/Phase-out (with Chained CPI)		-				(40,500)	(41,100)	(81,600)	(41,800)	(42,300)	(84,100)	-						
138	Working Family Credit Expansion - 3+ Children	TY 19	-	(20,400)	(21,100)								-						
139	Working Family Credit Expansion - Transportation	TY 19	-	(81,800)	(82,700)								-						
140	Social Security Subtraction - Increase Maximum Subtraction & Income Phase-out Thresholds (with Chained CPI)	TY 19	-	(22,900)	(26,200)		(11,000)	(11,900)	(22,900)	(12,600)	(13,400)	(26,000)	-						
141	Angel Tax Investment Credit	TY 19-20	-	(20,000)	-		(10,000)	(10,000)	(20,000)	-	-	-	-						
142	Section 529 Plan Credit Phase-out	TY 19-20	-	(Negl.)	(5)		-	(Negl.)	(Negl.)	(Negl.)	(5)	(5)	-						
143	MN Historic Rehabilitation Credit - MN Museum of American Art Ctr. For Creativity		-				(1,800)	-	(1,800)	-	-	-	-						
144	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(3,640)	(9,410)		-	(3,840)	(3,840)	(4,760)	(5,500)	(10,260)	-	-	3,530	3,530	3,500	3,430	6,930
<b>145</b>	<b>SUBTOTAL: OTHER INDIVIDUAL INCOME TAX PROVISIONS</b>		-	<b>(148,740)</b>	<b>(139,415)</b>	-	<b>106,100</b>	<b>79,660</b>	<b>185,760</b>	<b>72,340</b>	<b>67,795</b>	<b>140,135</b>	-	<b>(254,000)</b>	<b>(198,970)</b>	<b>(452,970)</b>	<b>(256,100)</b>	<b>(308,370)</b>	<b>(564,470)</b>
	<b>OTHER CORPORATE FRANCHISE TAX PROVISIONS</b>																		
148	K-12 Scholarship Donations Equity and Opportunity Credit	DFE/TY20	-										-	(2,200)	(7,200)	(9,400)	(7,200)	(7,200)	(14,400)
149	Repeal Corporate Alternative Minimum Tax	TY 18	-	(57,300)	(29,900)														
150	Modify the Net Operating Loss (NOL) Deduction	TY 18	-	71,000	43,000		49,500	21,500	71,000	21,500	21,500	43,000							
151	Modify Apportionment Factor to Exclude Derivatives	TY 18	-	-	-														
152	Limit Dividends Received Deduction for Debt Financed Stock	TY 18	-	230	200		130	100	230	100	100	200							
153	Captive Insurance Definition Modified	TY 17	-	-	-		-	-	-	(400)	(400)	(800)					(400)	(400)	(800)
154	Establish Economic Substance Doctrine	TY 18	-	300	4,000														
155	Modify Mutual Fund Manger Apportionment	TY 18	-	15,300	25,000		6,300	9,000	15,300	12,500	12,500	25,000							
156	INTERACTIONS with Property Taxes, Aids and Credits (DETAILS IN APPENDIX A)	See Appendix	-	(490)	(3,640)		-	170	170	(910)	(1,880)	(2,790)	-	-	100	100	100	100	200
<b>157</b>	<b>SUBTOTAL: OTHER CORPORATE TAX PROVISIONS</b>		-	<b>29,040</b>	<b>38,660</b>	-	<b>55,930</b>	<b>30,770</b>	<b>86,700</b>	<b>32,790</b>	<b>31,820</b>	<b>64,610</b>	-	<b>(2,200)</b>	<b>(7,100)</b>	<b>(9,300)</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>(15,000)</b>

# 2019 Legislative Session - TAX POLICY

## GENERAL FUND, CHANGE ITEMS ONLY

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AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
<b>SALES TAX</b>																			
160	Provide Vendor Allowances	7/1/2019																	
161	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019																	
162	Exemption: Collegiate Ticket Purchasing Rights	7/1/2019																	
163	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	940	1,170														
164	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(57,900)	(7,600)														
165	Limit Exemption for Data Centers	DFE	-	20,300	49,900														
166	Marketplace Provider Collection Requirements Modifications including Remote Seller Threshold Change	DFE	-																
167	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20	-																
168	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE	-																
169	Exemption: Construction Materials, City of Minnetonka Fire and Police Station	5/23/2019	-																
170	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20	-																
171	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16	-																
172	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE	-																
173	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE	-																
174	Exemption: Construction Materials, ISD #414, Minneota	Retro 1/2/2018	-																
175	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE	-																
176	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE	-																
177	Exemption: Construction Materials, City of Monticello Fire Station	Retro 2/1/2019	-																
178	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019	-																
179	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018	-																
180	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE	-																
181	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019	-																
182	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019	-																
183	Exemption, Sales and Purchases, Lake of Woods Arena	Various	-																
184	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019	-																
185	Exemption, Sales by County Agricultural Societies at County Fairs	7/1/2019	-																
186	Exemption, Sales to Conservation Clubs	7/1/2019	-																
187	Exemption, Sales to Non Profit Ice Arena David M. Thaler Sports Center	7/1/2019	-																
188	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019	-																
189	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19	-																
190	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019	-																
191	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE	-																
192	Exemption, Sunset Repeal, Admissions - State High School League	DFE	-																
193	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes (in Lieu of Sales Taxes)		-	(210)	(600)														
194	Interaction with State Taxes: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)		-	80	270														
195	Interaction with State Taxes: Rate Change, Premium Cigars (Sales Tax)		-	(570)	(600)														
	Interaction with State Taxes: Excise Tax on Vapor Products		-																
197	<b>SUBTOTAL: SALES TAX</b>		-	<b>(37,360)</b>	<b>42,540</b>	-	<b>(480)</b>	<b>11,265</b>	<b>10,785</b>	<b>19,720</b>	<b>24,130</b>	<b>43,850</b>	-	<b>(18,760)</b>	<b>(12,815)</b>	<b>(31,575)</b>	<b>(12,340)</b>	<b>(12,520)</b>	<b>(24,860)</b>
199	<b>REFERENCE LINE: NET EFFECT OF SALES TAX PROVISIONS ON LEGACY FUNDS</b>		-	<b>(2,090)</b>	<b>2,540</b>	-	<b>(45)</b>	<b>695</b>	<b>650</b>	<b>1,150</b>	<b>1,440</b>	<b>2,590</b>	-	<b>(555)</b>	<b>(185)</b>	<b>(340)</b>	<b>(140)</b>	<b>(140)</b>	<b>(280)</b>
<b>STATEWIDE PROPERTY TAX</b>																			
202	Reduce Statewide Levy Amount on CI and SRR	Payable 20	-																
203	Natural Gas Pipeline Property Tax Abatement	Payable 21	-																
204	Freeze Rate, Commercial-Industrial at Pay 2019 Rate	Payable 20	-																
205	Reinstate Inflation for Statewide Property Tax Levy	Payable 20	-	53,380	163,990														
206	<b>SUBTOTAL: STATEWIDE PROPERTY TAX</b>		-	<b>53,380</b>	<b>163,990</b>	-	<b>13,390</b>	<b>42,140</b>	<b>55,530</b>	<b>72,890</b>	<b>102,900</b>	<b>175,790</b>	-	<b>(27,500)</b>	<b>(50,000)</b>	<b>(77,500)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(100,000)</b>
<b>CIGARETTE &amp; TOBACCO PRODUCTS TAXES</b>																			
209	Tobacco Indexing - Excise Tax	DFE	-	9,200	30,300														
210	Moist Snuff - Excise Tax	DFE	-	1,600	5,900														
211	Premium Cigars - Excise Tax	DFE	-	2,040	2,200														
212	Vapor Products - Excise Tax	1/1/2020	-																
213	Vapor Products - Surcharge	1/1/2020	-																
214	Tobacco Products Definition Modified - Vapor Products	DFE	-	Negl.	Negl.														
215	<b>SUBTOTAL: CIGARETTE &amp; TOBACCO PRODUCTS TAXES</b>		-	<b>12,840</b>	<b>38,400</b>	-	<b>2,200</b>	<b>8,600</b>	<b>10,800</b>	<b>15,000</b>	<b>21,200</b>	<b>36,200</b>	-	<b>2,790</b>	<b>6,940</b>	<b>9,730</b>	<b>7,330</b>	<b>7,620</b>	<b>14,950</b>
<b>ALCOHOL EXCISE TAXES</b>																			
218	Direct Wine Shipments - Wine Excise Tax	7/1/2019	-																

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LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE										
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21			
219	Small Winery Credit	7/1/2019				-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)										
<b>220</b>	<b>SUBTOTAL: ALCOHOL EXCISE TAXES</b>					-	<b>70</b>	<b>90</b>	<b>160</b>	<b>100</b>	<b>110</b>	<b>210</b>										
	<b>ESTATE TAX</b>																					
223	Expand Eligibility for Farm and Small Business Subtraction for Spouse of Decedent	Decedents 2018											-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)			
224	Freeze Estate Tax Exclusion at \$2.7 million	Decedents 2020				-	9,900	28,200					-									
<b>225</b>	<b>SUBTOTAL: ESTATE TAX</b>					-	<b>9,900</b>	<b>28,200</b>	<b>9,900</b>	<b>13,700</b>	<b>14,500</b>	<b>28,200</b>	-	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>			
	<b>LAWFUL GAMBLING</b>																					
228	Combined Net Receipts Graduated Rates Reduction (to 8%, 16%, 24%, 32%)	7/1/2019											-	(9,100)	(10,900)	(20,000)	(11,600)	(12,500)	(24,100)			
229	Stadium General Reserve Account - Modification to Lawful Gambling Base	DFE											-	(991)	(9)	(1,000)	(16)	(25)	(41)			
230	INTERACTION: Reduction in Problem Gambling Appropriation	7/1/2019											-	91	109	200	116	125	241			
<b>231</b>	<b>SUBTOTAL: LAWFUL GAMBLING</b>												-	<b>(10,000)</b>	<b>(10,800)</b>	<b>(20,800)</b>	<b>(11,500)</b>	<b>(12,400)</b>	<b>(23,900)</b>			
	<b>OTHER TAX &amp; NON-TAX REVENUE PROVISIONS</b>																					
234	Occupation Tax: Annual Transfer of Remaining Balance to Taconite Economic Development Fund	Distributions 2020											-	(4,000)	(4,000)	(8,000)	(3,137)	(3,140)	(6,277)			
235	Tax Penalties Waived: Special TCJA Waiver for Tax Years 2018 and 2019	DFE											(258)	(709)	(176)	(885)	-	-	-			
236	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021											-	-	-	-	(16,939)	(16,939)	(33,878)			
237	Mortgage and Deed Tax: Direct Portion of Annual Growth to Affordable Housing Fund	7/1/2019											-	-	(4,000)	(4,000)	(4,000)	(4,000)	(8,000)			
238	Deed Transfer Tax - Modify Threshold	Deeds CY 20				-	(5)	(15)					-	(Negl.)	(5)	(5)	(10)	(15)	(15)			
239	Border City Allocation Modified	7/1/2020											-	-	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)			
<b>240</b>	<b>SUBTOTAL: OTHER TAX &amp; NON TAX REVENUE PROVISIONS</b>					-	<b>(5)</b>	<b>(15)</b>	<b>(1,005)</b>	<b>(1,005)</b>	<b>(1,005)</b>	<b>(1,010)</b>	<b>(2,015)</b>	<b>(258)</b>	<b>(6,709)</b>	<b>(8,176)</b>	<b>(14,885)</b>	<b>(24,076)</b>	<b>(24,079)</b>			
<b>242</b>	<b>TOTAL: TAX POLICY</b>					<b>31,730</b>	<b>861,265</b>	<b>1,041,610</b>	<b>28,490</b>	<b>689,125</b>	<b>658,715</b>	<b>1,347,840</b>	<b>786,555</b>	<b>908,675</b>	<b>1,695,230</b>	<b>14,472</b>	<b>(19,664)</b>	<b>30,874</b>	<b>11,210</b>	<b>22,434</b>	<b>22,171</b>	<b>44,605</b>

# 2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE						
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
<b>PROPERTY TAX AIDS &amp; CREDITS:</b>																			
<b>REFUNDS</b>																			
1	Local Gov't Sales Tax Exemptions Homeowner PTR interactions	DFE	0	(490)	(710)														
2	Allow ITIN Usage for Homestead Credit Refund PTR	Apps filed in 2019	0	1,100	2,200														
3	Increase Homestead Credit State Refund	Pay 20				0	0	22,500	22,500	25,600	28,100	53,700							
4	Increase Renters Property Tax Refund	Rent pd in CY 2019				0	0	21,600	21,600	22,900	23,600	46,500							
5	Homeowner PTR interactions - LGA increase	Pay 20 / FY 21	0	(740)	(1,480)	0	0	(740)	(740)	(740)	(740)	(1,480)							
6	Homeowner PTR interactions - CPA increase	Pay 20 / FY 21	0	(730)	(1,460)	0	0	(740)	(740)	(740)	(740)	(1,480)							
7	Homeowner PTR Interaction: School Ag Building Bond Credit Increase to 70%	Pay 20 / FY 21	0			0	0	410	410	850	1,320	2,170							
8	Homeowner PTR Interaction: PERA Aid extend sunset	DFE				0	0	(330)	(330)	(330)	(330)	(660)							
9	Homeowner PTR Interaction - Met Council Regional Transit Bonding	7/1/2019, 7/1/2020	0	50	1,340	0	0	50	50	520	820	1,340							
10	Homeowner PTR Interaction - Soil & Water Conservation District levy	Assmt 20	0	940	2,090														
11																			
12	Property Tax Refunds: Exclude Nontaxable Scholarships and Grants from Definition of Income	Rent 19; Payable 20											-	-	1,450	1,450	1,500	1,550	3,050
13	Property Tax Refunds Interactions: Modify Determination of Homesteads	7/1/2019											-	-	60	60	60	60	120
14																			
15	Property Tax Refund for Manufactured Home Cooperatives (same)	Payable 20				0	0	220	220	220	220	440	0	0	220	220	220	220	440
16	Homeowner PTR Interaction: Exemption for Pharmacy Owned by Indian Tribe (Sen w/appl deadline)	Payable 20				0	0	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
17	Homeowner PTR Interaction: Modify Ag Homestead Rules for Property Owned by Trusts (similar)	Payable 20				0	0	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
18	Homeowner PTR Interaction: Ag Hmstd Market Value Credit Fractional Homesteads pct ownership (sim)	Payable 20				0	0	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
19	Homeowner PTR Interactions: Increase Acre Limit of Ag Historical Society Property Exemption (same)	Assessments 19				0	0	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
20	Homeowner PTR Interaction: Elderly Living Facility p tax exemption	Payable 20				0	0	Negl.	Negl.	Negl.	Negl.	Negl.							
21	Homeowner PTR Interaction: Charitable Farmland p tax exemption	Payable 20				0	0	Negl.	Negl.	Negl.	Negl.	Negl.							
22																			
23	Homeowner PTR Interaction: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				0	0	Negl.	Negl.	Negl.	Negl.	Negl.							
24	Property Tax Refunds Interactions: Metropolitan Agricultural Preserves Early Termination	DFE											-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
25																			
26	Homeowner PTR Interaction-Disabled Veteran Market Value Exclusion: Apptn due date chgd to Dec. 15	Assessments 19				-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)	-	-	(600)	(600)	(Negl.)	(Negl.)	(Negl.)
27	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion: Remove 8 yr. Limit for Spouse	Payable 20				0	0	(30)	(30)	(70)	(110)	(180)	0	0	(30)	(30)	(70)	(110)	(180)
28	Homeowner PTR Interactions: Disabled Veteran MVE: One-time transfer for Widowed Spouse	Assessments 19				0	0	(60)	(60)	(80)	(100)	(180)							
29	Homeowner PTR Interaction: Disabled Veteran Market Value Exclusion for special refund	App rec'd CY 2019				0	0	Negl.	Negl.	0	0	0							
30	Homeowner PTR Interaction: Cloquet Fire & Ambulance Tax District (Sen: no levy limit lang)	Local Compliance				-	-	-	-	10	20	30	-	-	-	-	10	20	30
31																			
32	Property Tax Refunds Interactions: ICWA Out-of-Home Placement Aid	Payable 20											-	-	(50)	(50)	(50)	(50)	(100)
33	Property Tax Refunds Interactions: School Referendum Equalization Aid	Payable 20											-	-	(750)	(750)	(720)	(640)	(1,360)
34	Property Tax Refunds Interactions: Child Care Facilities Exemption	Payable 20											-	-	Negl.	Negl.	Negl.	Negl.	Negl.
35																			
36	Property Tax Refunds Interactions: Modify 4d Class Rate	Payable 20											-	-	1,880	1,880	1,880	1,880	3,760
37	<b>SUBTOTAL: REFUNDS</b>		<b>0</b>	<b>130</b>	<b>1,980</b>	<b>0</b>	<b>0</b>	<b>42,280</b>	<b>42,280</b>	<b>48,140</b>	<b>52,060</b>	<b>100,200</b>	<b>0</b>	<b>0</b>	<b>2,180</b>	<b>2,180</b>	<b>2,830</b>	<b>2,930</b>	<b>5,760</b>
38																			
39	<b>AIDS</b>																		
40	Local Government Aid	Pay 20 / FY 21	0	30,593	61,186	0	0	30,593	30,593	30,593	30,593	61,186							
41	One-time LGA Increase to City of Virginia, Tom Rukavina Memorial Bridge	Pay 19 / FY 20				0	5,400	0	5,400	0	0	0							
42	County Program Aid	Pay 20 / FY 21	0	30,356	60,712														
43	County Program Aid	Pay 20 / FY 21	0			0	0	30,593	30,593	30,593	30,593	61,186							
44	PERA Aid - Extend Sunset Date	DFE				0	0	13,800	13,800	13,740	13,690	27,430							
45	Austin Fire Aid Forgiveness	DFE				129	0	0	0	0	0	0							
46																			



# 2019 Legislative Session - PROPERTY TAX AIDS & CREDITS

GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE							SENATE						
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23	FY 19	FY 20	FY 21	FY 20-21	FY 22	FY 23	FY 22-23
47	Melrose Fire Remediation Grant (same but for pymt year)	DFE				644	0	0	0	0	0	0	-	644	-	644	-	-	-
48	City of Mazeppa and Wabasha County-Fire Remediation Grant for	7/1/2019				0	5	0	5	0	0	0	-	5	-	5	-	-	-
50	School Referendum Equalization Aid*	Payable 20											-	-	14,850	14,850	15,850	14,230	30,080
51	ICWA Out-of-Home Placement Aid	Payable 20											-	-	2,000	2,000	2,000	2,000	4,000
52	Child Welfare Svcs Grant to Mahnomon Cty, Mahnomon Health Center, White Earth Band of Ojibwe	DFE											-	750	-	750	-	-	-
53	Otter Tail County Residential Treatment Facility Debt Service Grant	DFE											-	500	-	500	-	-	-
54	<b>SUBTOTAL: AIDS</b>		<b>0</b>	<b>60,949</b>	<b>121,898</b>	<b>773</b>	<b>5,405</b>	<b>74,986</b>	<b>80,391</b>	<b>74,926</b>	<b>74,876</b>	<b>149,802</b>	<b>0</b>	<b>1,899</b>	<b>16,850</b>	<b>18,749</b>	<b>17,850</b>	<b>16,230</b>	<b>34,080</b>
56	<b>CREDITS</b>																		
57	Riparian Buffer Property Tax Credit	Pay 20 / FY 21	0	15,800	31,600														
58	School Ag Building Bond Credit: Increase to 70%	Pay 20 / FY 21				0	0	30,500	30,500	37,830	42,410	80,240							
60	Ag. Homestead Market Value Credit: Modify Determination of Homesteads	7/1/2019											-	-	250	250	260	260	520
61	Ag Homestead MVC Clarification		0	(Unknown)	(Unknown)								-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
62	Ag. Homestead Market Value Credit: Fractional Homestead Determination (similar)	Payable 20				0	0	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
63	Ag. Homestead Market Value Credit: Modify Homestead Rules for Property Owned by Trusts (similar)	Payable 20				-	-	Negl.	Negl.	Negl.	Negl.	Negl.	-	-	Negl.	Negl.	Negl.	Negl.	Negl.
64																			
65	Ag Market Value Credit: Ag Class converted from Ag Use for Envir. Purposes	Assessments 19				0	0	Negl.	Negl.	Negl.	Negl.	Negl.							
66	Ag. Preservation Credit: Metropolitan Agricultural Preserves Early Termination	DFE											-	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
67	<b>SUBTOTAL: CREDITS</b>		<b>0</b>	<b>15,800</b>	<b>31,600</b>	<b>0</b>	<b>0</b>	<b>30,500</b>	<b>30,500</b>	<b>37,830</b>	<b>42,410</b>	<b>80,240</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>260</b>	<b>260</b>	<b>520</b>
69	<b>OTHER</b>																		
70	Net Loan Activity - Senior Property Tax Deferral : Lower occupancy to 5 yr, chg apply date to Nov 1	Pay 20	0	170	520														
71	Net Loan Activity: Senior Property Tax Deferral Apply Date Moved from July 1 to November 1	DFE				0	0	60	60	Negl.	Negl.	Negl.							
72	Net Loan Activity: Senior Property Tax Deferral 90 Day Reconsideration After Denial	DFE				0	0	Negl.	Negl.	Negl.	Negl.	Negl.							
74	Appropriation: Taxpayer Assistance Grants	FY 20				0	400	400	800	400	400	800							
75	Appropriation: MMB Admin for Web-based Taxpayer Receipts	FY 21				0	0	100	100	47	47	94							
76	Appropriation: DOR Admin for OTB	FY 20		6,070	2,900														
77	<b>SUBTOTAL: OTHER</b>		<b>0</b>	<b>6,240</b>	<b>3,420</b>	<b>0</b>	<b>400</b>	<b>560</b>	<b>960</b>	<b>447</b>	<b>447</b>	<b>894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
80	<b>TOTAL: PROPERTY TAX AIDS &amp; CREDITS</b>		<b>0</b>	<b>83,119</b>	<b>158,898</b>	<b>773</b>	<b>5,805</b>	<b>148,326</b>	<b>154,131</b>	<b>161,343</b>	<b>169,793</b>	<b>331,136</b>	<b>0</b>	<b>1,899</b>	<b>19,280</b>	<b>21,179</b>	<b>20,940</b>	<b>19,420</b>	<b>40,360</b>



# 2019 Legislative Session -NON-GENERAL FUND CHANGES

## NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
<b>NON-GENERAL FUND CHANGES:</b>																			
<b>LEGACY FUNDS</b>																			
1	Expand Collection Requirements for Marketplace Providers	10/1/2019	-	50	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Modify Conditions for Construction Materials Exemption for Local Governments and Nonprofits	DFE	-	(3,300)	(400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Limit Exemption for Data Centers	DFE	-	1,200	2,900	-	200	1,000	1,200	1,300	1,600	2,900	-	-	-	-	-	-	-
4	Marketplace Provider Collection Requirements, Remote Seller Threshold Change	DFE	-	-	-	-	10	20	30	20	20	40	-	-	-	-	-	-	-
5	Refund, Construction, Materials Purchases, Duluth School Property Redevelopment	7/1/19 - 12/31/20	-	-	-	-	-	(50)	(50)	-	-	-	-	-	-	-	-	-	-
6	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	DFE	-	-	-	-	-	(50)	(50)	-	-	-	-	-	-	-	-	-	-
7	Refund, Construction, Materials Purchases, City of Minnetonka - Public Safety Facility	5/23/2019	-	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)	-	-	-
8	Refund, Construction, Materials Purchases, City of Inver Grove Heights - Fire Station	7/1/19 - 12/31/20	-	-	-	-	(20)	-	(20)	-	-	-	-	(20)	-	(20)	-	-	-
9	Refund, Construction, Materials Purchases, City of Elko - New Market - Water Facility	6/1/14 - 5/31/16	-	-	-	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-
10	Refund, Construction, Materials Purchases, City of Mendota Heights - Fire Station	DFE	-	-	-	-	-	(10)	(10)	-	-	-	-	-	-	-	-	-	-
11	Refund, Construction, Materials Purchases, I.S.D. 414 - School Building	DFE	-	-	-	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-
12	Refund, Construction, Materials Purchases, City of St. Louis Park - Interpretive Center	DFE	-	-	-	-	(10)	(10)	(20)	-	-	-	-	-	-	-	-	-	-
13	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	DFE	-	-	-	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-
14	Refund, Construction, Materials Purchases, City of Monticello - Fire Station	2/1/2019	-	-	-	-	-	-	-	-	-	-	-	(10)	-	(10)	-	-	-
15	Refund, Construction, Materials Purchases, City of Melrose - Property Replacement	1/1/2019	-	(5)	(5)	-	(5)	(5)	(10)	(Negl.)	-	(Negl.)	-	(5)	(5)	(10)	(Negl.)	-	(Negl.)
16	Refund, Construction, Materials Purchases, City of Mazeppa - Property Replacement	3/11/2018	-	-	(Negl.)	-	-	(Negl.)	(Negl.)	-	-	-	-	-	(Negl.)	(Negl.)	-	-	(Negl.)
17	Refund, Construction Materials Purchases, Dakota Co. Law Enforcement Ctr.	DFE	-	(10)	(Negl.)	-	(10)	(Negl.)	(10)	-	-	-	-	-	-	-	-	-	-
18	Refund, Construction, Materials Purchases, ISD #414, Minneota	Retro 1/2/2018	-	-	-	-	-	-	-	-	-	-	-	(10)	-	(10)	-	-	-
19	Exemption, Purchases of Tangible Personal Property Awarded as Prizes - Lawful Gambling	7/1/2019	-	(20)	(20)	-	(20)	(20)	(40)	(20)	(20)	(40)	-	(10)	-	(10)	-	-	-
20	Exemption, Construction, Materials Used by Non Profit Snowmobile Club/State or Grant in Aid	7/1/2019	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-
21	Exemption, Sales and Purchases, Lake of Woods Arena	Various	-	(10)	(Negl.)	-	(10)	(Negl.)	(10)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-
22	Exemption, Sales and Purchases of Prepared Food to Nonprofit Organizations	7/1/2019	-	(50)	(50)	-	(50)	(50)	(100)	(50)	(60)	(110)	-	-	-	-	-	-	-
23	Exemption, Sales by County Agricultural Societies	7/1/2019	-	(60)	(90)	-	(60)	(90)	(150)	(90)	(90)	(180)	-	(60)	(90)	(150)	(90)	(90)	(180)
24	Exemption, Sales to Conservation Clubs	7/1/2019	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-
25	Exemption, Sales to Non Profit Ice Arena	7/1/2019	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
26	Exemption, Sales of Herbicides - Aquatic Invasive Species	7/1/2019	-	(10)	(10)	-	(10)	(10)	(20)	(10)	(10)	(20)	-	(10)	(10)	(20)	(10)	(10)	(20)
27	Modified Exemption, Purchases - Tangible Personal Property for Film Production	7/1/2019 - 6/30/19	-	(20)	(20)	-	(20)	(20)	(40)	-	-	-	-	-	-	-	-	-	-
28	Exemption, Purchases - Firefighting and Ambulance Equipment	7/1/2019	-	(10)	(10)	-	(10)	(10)	(20)	(10)	(10)	(20)	-	-	-	-	-	-	-
29	Exemption, Admissions - Non Profit Agricultural Society Organizations	DFE	-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
30	Exemption, Sunset Repeal, Admissions - State High School League	DFE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Construction Materials Vendors Exempted from June Accelerated Payment Requirement	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	(400)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
32	Exemption, Collegiate Ticket Purchasing Rights	7/1/2019	-	-	-	-	-	-	-	-	-	-	-	(40)	(40)	(80)	(50)	(50)	(100)
33	Interaction: Excise Tax on Vapor Products		-	-	-	-	-	-	-	-	-	-	-	(Negl.)	10	10	10	10	20
34	Interaction: Tobacco Products Definition		-	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)
35	Interaction: Reinstatement of Indexing, Cigarettes & Tobacco (Sales Tax)		-	(Negl.)	20	-	(Negl.)	(Negl.)	(Negl.)	10	10	20	-	-	-	-	-	-	-
36	Interaction: Rate Change, Premium Cigars (Sales Tax)		-	(Negl.)	(40)	-	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	(Negl.)	-	-	-	-	-	-	-
37	<b>SUBTOTAL: LEGACY FUNDS</b>		-	<b>(2,090)</b>	<b>2,540</b>	-	<b>(45)</b>	<b>695</b>	<b>650</b>	<b>1,150</b>	<b>1,440</b>	<b>2,590</b>	-	<b>(555)</b>	<b>(185)</b>	<b>(340)</b>	<b>(140)</b>	<b>(140)</b>	<b>(280)</b>
<b>SPECIAL REVENUE FUND</b>																			
40	Solid Waste Management, Rate Increases - Soil and Water Account		-	-	-	-	3,000	3,400	6,400	3,500	3,600	7,100	-	-	-	-	-	-	-
41	DEED, Angel Tax Credit (Revenue from Application Fees/Report Filings)	TY 19	-	736	254	-	368	368	736	127	127	254	-	116	30	146	30	30	60
42	Angel Tax Credit Administration	TY 19	-	(570)	(94)	-	(285)	(285)	(570)	(47)	(47)	(94)	-	(95)	(15)	(110)	(15)	(15)	(30)
	Fee Revenue: Private Letter Ruling Program	7/1/2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123	123	246
44	<b>SUBTOTAL: SPECIAL REVENUE FUND</b>		-	<b>166</b>	<b>160</b>	-	<b>3,083</b>	<b>3,483</b>	<b>6,566</b>	<b>3,580</b>	<b>3,680</b>	<b>7,260</b>	-	<b>21</b>	<b>15</b>	<b>36</b>	<b>138</b>	<b>138</b>	<b>276</b>
<b>ENVIRONMENTAL FUND</b>																			
47	Solid Waste Management, Rate Increases - Soil and Water Account		-	-	-	-	7,100	7,800	14,900	8,100	8,300	16,400	-	-	-	-	(7)	(7)	(14)
49	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	<b>SUBTOTAL: ENVIRONMENTAL FUND</b>		-	-	-	-	<b>7,100</b>	<b>7,800</b>	<b>14,900</b>	<b>8,100</b>	<b>8,300</b>	<b>16,400</b>	-	-	-	-	<b>(7)</b>	<b>(7)</b>	<b>(14)</b>

# 2019 Legislative Session -NON-GENERAL FUND CHANGES

## NON GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	EFFECTIVE	GOVERNOR			HOUSE						SENATE							
			A	D	G	D	E	F	G	H	I	J	O	P	Q	R	S	T	U
			FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
	<b>HEALTH CARE ACCESS FUND</b>																		
52	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021																	
53	HF 2414+ House HHS Omnibus Bill - 90 day provision for interest on tax refunds																		
54	<b>SUBTOTAL: HEALTH CARE ACCESS FUND</b>																		
	<b>REMEDIATION FUND</b>																		
57	Tax Penalties Waived: Abatement through Private Letter Ruling Program	7/1/2021																	
58	<b>SUBTOTAL: REMEDIATION FUND</b>																		
	<b>TACONITE MUNICIPAL AID ACCOUNT</b>																		
61	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
62	Distribution to Municipalities																		
63	<b>SUBTOTAL: TACONITE MUNICIPAL AID ACCOUNT</b>																		
	<b>DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND</b>																		
66	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
67	<b>SUBTOTAL: DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND</b>																		
	<b>TACONITE ENVIRONMENTAL PROTECTION FUND</b>																		
70	Taconite Municipal Aid Distribution (100% max guarantee), allocation indexed																		
71	<b>SUBTOTAL: TACONITE ENVIRONMENTAL PROTECTION FUND</b>																		
	<b>TACONITE ECONOMIC DEVELOPMENT FUND</b>																		
74	Transfer: Unrestricted Mining Occupation Tax Collections from General Fund	Distributions 2020																	
75	<b>SUBTOTAL: TACONITE ECONOMIC DEVELOPMENT FUND</b>																		
	<b>HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)</b>																		
78	Repeal Distributor License Agreement																		
79	<b>SUBTOTAL: HIGHWAY USER TAX DISTRIBUTION FUND (HUTDF)</b>																		
81	<b>TOTAL: NON-GENERAL FUND CHANGES</b>																		

# APPENDIX A: INTERACTIONS

## GENERAL FUND, CHANGE ITEMS ONLY

\$ in thousands | BOLD indicates rows included in total  
 TAX POLICY: Positive amounts indicate revenue increase  
 AIDS & CREDITS: Positive amounts indicate expenditure

LINE	ITEM	GOVERNOR			HOUSE						SENATE							
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		FY 19	FY 20-21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21	FY 19	FY 20	FY 21	FY 20-21	FY 20	FY 21	FY 20-21
<b>TAX POLICY INTERACTIONS:</b>																		
<b>INDIVIDUAL INCOME TAX INTERACTIONS</b>																		
1	GOVERNOR (HF 2207): Transportation Taxes	0	(4,500)	(9,900)														
2	HOUSE (HF 1555): Transportation Taxes				0	0	(5,000)	(5,000)	(5,600)	(6,100)	(11,700)							
3	GOVERNOR (HF 2403): Regional Transit Bonding Authority	0	(30)	(730)														
4	HOUSE (HF 1555): Regional Transit Bonding Authority				0	0	(30)	(30)	(280)	(450)	(730)							
5	GOVERNOR (HF 2390): School Safety Levy	0	(140)	(320)														
6	HOUSE (HF 2400) -Education Finance				0	0	450	450	450	450	900							
7	GOVERNOR: Soil and Water Conservation Districts Levy	0	(520)	(1,150)														
8	Reinstate Inflation for Statewide Property Tax Levy	0	(70)	(400)														
9	State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%) - HOUSE	0			0	0	(30)	(30)	(70)	(100)	(170)							
10	Construction Materials Exemption for Governments and Nonprofits	0	270	390														
11	Riparian Buffer Property Tax Credit	0	550	1,100														
12	School Building Bond Agricuture Credit				0	0	380	380	350	310	660							
13	PERA Aid to Local Governments-extend sunset				0	0	70	70	70	70	140							
14	GOVERNOR (HF 2125): Local Government Aid	0	400	800														
15	GOVERNOR (HF 2125): County Program Aid - GOV	0	400	800														
16	HOUSE (HF 2125-3E): Local Government Aid - HOUSE				0	0	160	160	160	160	320							
17	HOUSE (HF 2125-3E): County Program Aid - HOUSE				0	0	160	160	160	160	320							
18	School District Referendum Equalization											0	0	590	590	560	500	1,060
19	Reduce Statewide Levy Amount on CI/SRR property											0	0	1,500	1,500	1,500	1,500	3,000
20	State General Levy Tax abatement for pipelines											0	0	0	0	(Negl.)	(Negl.)	(Negl.)
21	Equity and Opportunity Credit addback											0	0	1,400	1,400	1,400	1,400	2,800
22	Additional ICWA Out-of-Home Placement Aid											0	0	40	40	40	40	80
23	Cloquet Area Fire and Amblance Taxing District modified				0	0	0	0	(Negli)	(Negli)	(Negli)							
24	Cloquet Area Fire and Amblance Taxing District modified												0	0	0	(Negl.)	-10	-10
25	<b>SUBTOTAL: INDIVIDUAL INCOME TAX INTERACTIONS</b>	<b>0</b>	<b>(3,640)</b>	<b>(9,410)</b>	<b>\$0</b>	<b>0</b>	<b>(3,840)</b>	<b>(3,840)</b>	<b>(4,760)</b>	<b>(5,500)</b>	<b>(10,260)</b>	<b>0</b>	<b>0</b>	<b>3,530</b>	<b>3,530</b>	<b>3,500</b>	<b>3,430</b>	<b>6,930</b>
26																		
27	<b>CORPORATE FRANCHISE TAX INTERACTIONS</b>																	
28	HOUSE/GOVERNOR: Regional Transit Bonding Authority	0	(10)	(310)	0	0	(10)	(10)	(120)	(190)	(310)							
29	GOVERNOR: Construction Materials Exemption for Governments and Nonprofits	0	120	170														
30	GOVERNOR: County Program Aid	0	170	340														
31	GOVERNOR: Local Government Aid	0	180	360														
32	GOVERNOR: E12 Finance - School Safety Levy	0	(60)	(140)														
33	GOVERNOR: Reinstate Inflation for Statewide Property Tax Levy - GOV	0	(670)	(3,570)														
34	GOVERNOR: Soil and Water Conservation Districts Levy	0	(220)	(490)														
35	HOUSE: Local Government Aid				0	0	180	180	180	180	360							
36	HOUSE: County Program Aid				0	0	180	180	180	180	360							
37	HOUSE: E12 Finance (HF 2400)				0	0	500	500	500	500	1,000							
38	HOUSE: PERA Aid to Local Governments-extend sunset				0	0	80	80	80	80	160							
39	HOUSE: School Building Bond Agricuture Credit				0	0	(100)	(100)	(200)	(310)	(510)							
40	HOUSE: State General Levy, Freeze C/I rate @ Pay 2019 Level (42.416%) - HOUSE				0	0	(660)	(660)	(1,530)	(2,320)	(3,850)							
41	Equity and Opportunity Credit addback											0	0	100	100	100	100	200
42	<b>SUBTOTAL: CORPORATE FRANCHISE TAX INTERACTIONS</b>	<b>0</b>	<b>(490)</b>	<b>(3,640)</b>	<b>0</b>	<b>0</b>	<b>170</b>	<b>170</b>	<b>(910)</b>	<b>(1,880)</b>	<b>(2,790)</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>200</b>