

Minnesota House Fiscal Analysis Department

2017 Legislature - February Forecast 2017 v. HF 4, Delete Everything (A17-274)
House Tax Committee - Summary
All Numbers in Thousands

Updated: 3/23/2017
 8:00 AM

	Feb 2017 Forecast			Feb 2017 Forecast		
			CHAIR			CHAIR
	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
Current Law, Forecasted Taxes, Aids and Credits Base	1,712,767	1,739,110	3,451,877	1,758,435	1,768,775	3,527,210
Total General Fund Tax Revenue	(540,560)	(621,222)	(1,161,782)	(708,435)	(763,030)	(1,471,465)
Total General Fund Tax Revenue, Transportation	(225,000)	(225,000)	(450,000)	(342,218)	(365,218)	(707,436)
Total General Fund Expenditure Changes	\$4,398	124,850	129,248	\$20,436	28,238	48,674
Total General Fund Changes (Revenues - Expenditures)			(1,291,030)			
Total General Fund Net Spending			4,742,907			
Target			4,766,687			
Difference			(23,780)			

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House File		Effective Date	Feb 2017 Forecast			Feb 2017 Forecast		
			FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
	Total - Changes, Tax Revenues		(540,560)	(621,222)	(1,161,782)	(708,435)	(763,030)	(1,471,465)
	Individual Income Tax, Changes - Subtotal		(294,680)	(290,840)	(585,520)	(352,230)	(367,630)	(719,860)
HF 869	Subtraction, Social Security	1/1/2017	(131,400)	(137,700)	(269,100)	(201,200)	(210,600)	(411,800)
HF 255	Modify Subtraction, K-12 Education, Income Thresholds	1/1/2017	(3,100)	(3,100)	(6,200)	(3,100)	(3,100)	(6,200)
	Interaction between subtraction and credit		1,600	1,600	3,200	1,600	1,600	3,200
HF255	Modify Refundable Credit, Education, Income Thresholds/Credit Size	1/1/2017	(7,000)	(7,200)	(14,200)	(7,300)	(7,400)	(14,700)
HF 602	Modify Refundable Credit, Education, PreK Expenses	1/1/2017	(12,700)	(12,900)	(25,600)	(13,000)	(13,200)	(26,200)
HF 1499	Modify Refundable Credit, Child & Dependent Care	1/1/2017	(16,900)	(18,900)	(35,800)	(21,000)	(23,100)	(44,100)
HF 1869	Subtraction, Section 529 College Savings Plan	1/1/2017	(2,500)	(2,600)	(5,100)	(2,600)	(2,700)	(5,300)
HF1869	Refundable Credit, Section 529 College Savings Plan	1/1/2017	(10,100)	(10,400)	(20,500)	(10,800)	(11,100)	(21,900)
HF 19	Refundable Credit, Student Loans	1/1/2017	(49,600)	(51,300)	(100,900)	(53,100)	(54,900)	(108,000)
HF 882	Subtraction, Discharged Student Loan Debt	1/1/2017	(90)	(50)	(140)	(30)	(130)	(160)
HF 183-DE	Refundable Credit, Taxes Paid to Wisconsin	1/1/2017	(8,600)	(6,100)	(14,700)	(6,400)	(6,700)	(13,100)
HF 386	Credit, Equity & Opportunity in Education	1/1/2018	-	(21,600)	(21,600)	(10,800)	(10,800)	(21,600)
HF 386	Credit Addback, Equity & Opportunity in Education	1/1/2018	-	1,600	1,600	800	800	1,600
HF 608	Credit, Beginning Farmer Assets	1/1/2018	(2,600)	(6,400)	(9,000)	(8,000)	(8,900)	(16,900)
HF 608	Credit, Beginning Farmer Management	1/1/2017	(100)	(400)	(500)	(700)	(900)	(1,600)
HF 1234	Subtraction, First-time Home Buyer	1/1/2017	(700)	(800)	(1,500)	(800)	(800)	(1,600)
HF 1249	Credit, Low-Income Housing*	1/1/2017	(7,000)	(7,000)	(14,000)	(7,000)	(7,000)	(14,000)
HF 574	Refundable Credit, Teachers Earning Masters Degrees	1/1/2017	-	(40)	(40)	(160)	(160)	(320)
HF 735	Clarify Refundable Credit, Still Born Children	1/1/2017	Negli.	Negli.	Negli.	Negli.	Negli.	Negli.
HF 1354	Section 179 Carryover*	1/1/2017	(3,300)	(3,700)	(7,000)	(3,900)	(3,700)	(7,600)
HF 622	Residency, Domicile Factors	Various	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined	Undetermined

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			FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
HF 816	One-Time Transfer, Federal Conformity Account Established	7/1/2017	(35,000)		(35,000)			-
HF 816	Transfer to Federal Conformity Account	DFE	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
HF 253	Modify R&D Credit, Refundable Up to \$100,000	7/1/2017	(4,800)	(5,300)	(10,100)	(5,800)	(5,900)	(11,700)
HF 253	Modify R&D Credit, 2nd Tier Rate to 4%	7/1/2017	(300)	(300)	(600)	(300)	(300)	(600)
HF 253	Modify R&D Credit, Allow Against AMT	7/1/2017	(100)	(100)	(200)	(100)	(100)	(200)
	Interactions with Property Tax, Aids and Credits (see appendix)		(390)	1,850	1,460	1,460	1,460	2,920
	Corporate Franchise Tax, Changes - Subtotal		(51,000)	(46,100)	(97,100)	(44,000)	(46,500)	(90,500)
HF 253	Modify R&D Credit, Refundable Up to \$100,000	7/1/2017	(33,500)	(26,800)	(60,300)	(27,000)	(28,800)	(55,800)
HF 253	Modify R&D Credit, 2nd Tier Rate to 4%	7/1/2017	(13,300)	(10,900)	(24,200)	(11,600)	(12,300)	(23,900)
HF 253	Modify R&D Credit, Allow Against AMT	7/1/2017	(1,700)	(1,300)	(3,000)	(1,300)	(1,300)	(2,600)
HF 386	Credit, Equity & Opportunity in Education	1/1/2018	(2,500)	(7,200)	(9,700)	(4,200)	(4,200)	(8,400)
HF 386	Credit Addback, Equity & Opportunity in Education	1/1/2018	-	100	100	100	100	200
	Interactions with Other Tax Policy, Aids and Credits		-	-	-	-	-	-
	Sales & Use Tax, Changes - Subtotal		(45,770)	(47,152)	(92,922)	(45,495)	(46,690)	(92,185)
HF 299	Exemption by Refund, Construction Materials, Local Gov't/Contractors	7/1/2017	(20,000)	(21,100)	(41,100)	(20,500)	(21,100)	(41,600)
HF 1215	Exemption by Refund, Construction Materials, City of Madelia Rebuild	*see notes	(180)		(180)			-
HF 532	Exemption by Refund, Construction Materials, City of Melrose	*see notes	(105)	(55)	(160)			-
HF 924	Exemption by Refund, Construction Materials, Non Profit Ice Arena	1/1/2013	(1,750)	(750)	(2,500)			
HF 504	Exemption by Refund, Construction Materials, Retail Center Construction	*see notes	(70)		(70)			
HF 1978	Exemption, Materials/Supply Purchases, Non Profit Ice Arena	7/1/2017	(30)	(32)	(62)	(30)	(30)	(60)
HF 1250	Exemption, Telecommunication Equipment	7/1/2017	(12,600)	(14,500)	(27,100)	(14,400)	(15,000)	(29,400)
HF 306	Modify Exemption, Instructional Materials	7/1/2017	(350)	(380)	(730)	(370)	(380)	(750)
HF 301	Modify Exemption, MN State High School League	7/1/2017	(870)	(890)	(1,760)	(860)	(880)	(1,740)
HF 1360	Modify Exemption, Certain Herbicides	7/1/2017	(120)	(140)	(260)	(130)	(130)	(260)

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HF 215	Modify Exemption, Fund-raising by Non Profits	7/1/2017	(190)	(210)	(400)	(210)	(220)	(430)
HF 2328	Modify Exemption, Super Bowl Admission, Add NFL Events/Parking	*see notes	(970)	-	(970)			-
HF 1902	Modify Exemption, Certain Non Profit Organizations	7/1/2017	(85)	(95)	(180)	(90)	(90)	(180)
HF 1336	Modify Exemption, Special Motor Fuel Exemption	7/1/2017	(2,540)	(2,960)	(5,500)	(2,900)	(3,000)	(5,900)
HF 605	Modify Exemption, City Celebrations	7/1/2017	(525)	(580)	(1,105)	(550)	(550)	(1,100)
HF 2252	Dedication, Fireworks Transfer Out to Other Funds	7/1/2017	(85)	(170)	(255)	(175)	(180)	(355)
HF 2183	Exemption, Electronic Component Distribution Center	7/1/2017	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)
	Interaction: Repeal Excise Tax Indexing, Cigarettes, In Lieu Sales Tax		(70)	20	(50)	90	300	390
	Interaction: Repeal Excise Tax Indexing, Tobacco Products		(10)	(60)	(70)	(110)	(160)	(270)
	Interaction: Moist Snuff,		(70)	(80)	(150)	(80)	(90)	(170)
	Interaction: Premium Cigars		(150)	(170)	(320)	(180)	(180)	(360)
	Estate Tax, Changes - Subtotal		(70,610)	(91,100)	(161,710)	(94,400)	(100,600)	(195,000)
HF 19	Modify Exclusion to Match Federal Exclusion (Indexed) Amount	*See note	(70,600)	(91,100)	(161,700)	(94,400)	(100,600)	(195,000)
HF 893	Modify Recapture Tax related to Eminent Domain	*See note	(10)		(10)			-
	State General Levy, Changes - Subtotal		(70,600)	(134,730)	(205,330)	(154,510)	(177,410)	(331,920)
HF 211,484	Freeze at 2017 Level		(580)	(1,570)	(2,150)	(2,590)	(3,760)	(6,350)
	Exempt First \$200,000, Commercial/Industrial		(69,610)	(136,240)	(205,850)	(155,550)	(177,940)	(333,490)
HF 166	Refund, Excess Fiscal Disparities Contributions		(380)	(700)	(1,080)	(700)	(700)	(1,400)
HF 248	Credit, Over-valued Property with a One-Year Lookback		(30)	(50)	(80)	(50)	(50)	(100)
HF 248	Interaction		-	3,830	3,830	4,380	5,040	9,420
	Cigarette & Tobacco, Changes - Subtotal		(2,900)	(9,300)	(12,200)	(15,700)	(22,100)	(37,800)
HF 906	Tax Rate, Repeal Indexing, Cigarettes		(1,800)	(7,200)	(9,000)	(12,700)	(18,000)	(30,700)
HF 906	Tax Rate, Repeal Indexing, Moist Snuff		(300)	(1,200)	(1,500)	(2,200)	(3,200)	(5,400)
HF 123	Modify Tax Rate, Premium Cigars		(1,600)	(1,800)	(3,400)	(1,800)	(1,900)	(3,700)
HF 2314	Modify Tax Application on Moist Snuff Containers		800	900	1,700	1,000	1,000	2,000

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			FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
	Liquor, Beer, Wine Taxes, Changes - Subtotal		-	-	-	-	-	-
	Lawful Gambling Taxes, Changes - Subtotal		(2,000)	(2,000)	(4,000)	(2,100)	(2,100)	(4,200)
HF 226	6% Subtraction - Lawful Purpose Contrib., Combined Net Receipts*	7/1/2017	(2,000)	(2,000)	(4,000)	(2,100)	(2,100)	(4,200)
	Insurance Gross Earnings, Fire Marshall Taxes, Changes - Subtotal		-	-	-	-	-	-
	Other Tax & Non Tax, Changes, Subtotal		(3,000)	-	(3,000)	-	-	-
HF 671	Border City Allocation Made Permanent		(3,000)	-	(3,000)	-	-	-

* House Notes

- (1) HF 1249, the Housing Tax credit applies to the income, corporate and insurance taxes but for total revenue impact is only reflected within the income tax revenue section of the spreadsheet.
- (2) HF1354, the Section 179 carryover applies to income and corporate taxes but the total revenue impact is only reflected within the income tax revenue section of the spreadsheet.
- (3) HF1215, Exemption for Construction Materials, City of Madelia, is retroactively effective for sales and purchases made after 12/31/2015 and before 7/1/2018
- (4) HF 532, Exemption for Construction Materials, City of Melrose is effective for sales and purchases made after 9/30/2016 and before 1/1/2019
- (5) HF 2328, Exemption for Super Bowl is retroactively effective for sales and purchases made after 6/30/2017 and before 3/1/2018
- (6) HF19 & HF 893Estate Tax: the exclusion modification is effective for estates of decedents dying after 12/31/2016 and eminent domain is effective for estate of decedents dying after 6/30/11 and before 1/1/2017
- (7) HF 504, Exemption Construction Materials is retroactively effective for sales and purchases made after January 1,2013 and before January 1, 2017.
- (8) HF 226, the revenue reduction will reduce the stadium reserve balance by 8.217 million and reduce the appropriation for problem gambling (DHS) by \$83,000

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2017 Legislature - February 2017 Forecast v House Omnibus Tax Bill Tax Refunds, Aids & Credits All Numbers in Thousands

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	Feb 2017 fcst FY2014-15	Feb 2017 fcst FY2018-19	Feb 2017 fcst FY2020-21	FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
General Fund Expenditures									
1 Property tax refunds									
2 Homeowners property tax refund	\$838,051	\$899,600	\$960,600						
5 <i>HOUSE Change Item: Supplemental Homestead Credit State Refund payment- FY 2019 only</i>				0	58,000	58,000	0	0	0
6 <i>HOUSE Change Item: Class 1c property requirements (abuting state trail) modified, leased SRR land modified</i>				0	20	20	20	20	40
7 <i>HOUSE Change Item: Electric generation facility exempted (Owatona) PTR interaction</i>				0	10	10	20	20	40
8 <i>HOUSE Change Item: Congressionally chartered veterans organizations property reduced class rate from 1.5% to 1.0%</i>				0	20	20	20	20	40
9 <i>HOUSE Change Item: Deceased veteran spouses benefit eligibility- 1st time application if death after 12/31/11</i>				0	(10)	(10)	(10)	(10)	(20)
10 <i>HOUSE Change Item: Storage condominiums; non-commercial property tax class established</i>				0	10	10	10	10	20
11 <i>HOUSE Change Item: Agricultural containment facility ("secondary liquid") exemption modified</i>				0	(140)	(140)	(140)	(140)	(280)
12 <i>HOUSE Change Item: Agricultural homestead rules modified for properties owned by trusts</i>				0	negligible	negligible	negligible	negligible	negligible
13 <i>HOUSE Change Item: Manufactured home assessment modified</i>				0	0	0	negligible	negligible	negligible
14 <i>HOUSE Change Item: Apprenticeship training facilities exemption criteria (definition) changed</i>				0	0	0	negligible	negligible	negligible
15 <i>HOUSE Change Item: Metro-area transit and paratransit cap expenditure add' financing and bonds PTR interaction</i>				0	160	160	770	940	1,710
16 <i>HOUSE Change Item: Agri preserve allowed C/I operation modify, early termination for aqr preserve</i>				0	-negligible	-negligible	-negligible	(10)	(10)
17 <i>HOUSE Change Item: Agri purposes modified for participation in local conservation proa, remains at aa rate</i>				0	0	0	negligible	negligible	negligible
18 <i>HOUSE Change Item: Carlton County tax for recreation purposes up to \$1,500 authorized</i>				0	negligible	negligible	negligible	negligible	negligible
19 <i>HOUSE Change Item: Reverse referendum approval of debt issuance</i>				0	unknown	unknown	unknown	unknown	unknown
20 <i>HOUSE Change Item: Reverse referendum allowed if property taxes raised</i>				0	unknown	unknown	unknown	unknown	unknown
21 <i>HOUSE Change Item: Biennial notice + referendum if muny to use public utiity license/fees to raise revenue</i>				<u>0</u>	<u>unknown</u>	<u>unknown</u>	<u>unknown</u>	<u>unknown</u>	<u>unknown</u>
22 Subtotal: Homeowner PTR base + change items				0	58,070	58,070	690	850	1,540

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	Feb 2017 fcst FY2014-15	Feb 2017 fcst FY2018-19	Feb 2017 fcst FY2020-21			CHAIR				CHAIR	
				FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21		
General Fund Expenditures											
23 Renters property tax refund	441,250	456,500	471,900			0					0
24 <i>HOUSE Change Item: Supplemental Renter Property Tax Refund</i>				0	42,000	42,000	0	0			0
25 <i>payment- FY 2019 only</i>											
25 <i>HOUSE Change Item: Determination of rent constituting</i>				0	(40,200)	(40,200)	(40,800)	(41,400)			(82,200)
25 <i>property taxes using regional percentages</i>											
26 <i>HOUSE Change Item: Mfg home park co-ops ground lease</i>				0	180	180	180	180			360
26 <i>pymts eligible for Renter PTR</i>											
27 Subtotal: Renter PTR base + change items				0	1,980	1,980	(40,620)	(41,220)			(81,840)
28 Targeting	12,376	11,770	10,000			-					0
29 Forest Land Credits (SFIA)	10,842	11,550	12,240			-					0
30 Subtotal - Property Tax Refunds	1,302,519	1,379,420	1,454,740	0	60,050	60,050	(39,930)	(40,370)			(80,300)
31 OTHER REFUNDS											
32 Political Contribution Refund	1,261	9,000	10,000								
33 <i>HOUSE Change Item: Repeal Political Contrib Refund</i>				(3,500)	(5,500)	(9,000)	(4,500)	(5,500)			(10,000)
34 Subtotal: Political Contrib Refund base + change items				(3,500)	(5,500)	(9,000)	(4,500)	(5,500)			(10,000)
35 Tax Refund Interest	17,660	19,200	20,800								
36 Subtotal - Other Refunds				(3,500)	(5,500)	(9,000)	(4,500)	(5,500)			(10,000)
37											
38 LOCAL AIDS											
39 Local Government Aid (LGA)	1,036,286	1,038,796	1,038,796								
40 <i>HOUSE Change Item: 2017 city aid LGA payment formula</i>				167	0	167	0	0			-
40 <i>amended + adjustments. Fixes 2017 & 2018 formula</i>											
41 <i>HOUSE Change Item: LGA city revenue need measure and final</i>				0	0	0	0	0			-
41 <i>city aid calc amended-sparcity adjstmt</i>											
42 <i>HOUSE Change Item: LGA base year formula aid for newly</i>				0	0	0	0	0			-
42 <i>incorp'd city - 25% certif levy or 50% unmet need (Rice Lake)</i>											
43 <i>HOUSE Change Item: LGA Oslo 2013 city aid penalty</i>				37	0	37	0	0			-
43 <i>forgiveness and approp</i>											
44 <i>HOUSE Change Item: LLGA penalty forgiveness 2014 for</i>				102	0	102	0	0			-
44 <i>Dundee, Jeffers, Woodstock w/state auditor audits</i>											

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General Fund Expenditures									
45 <i>HOUSE Change Item: Special property tax abatement aid authorized for Aitkin, Crow wing and Mille Lacs Counties</i>									
46 <i>Local property tax abatements</i>				1,090	0	1,090	0	0	0
47 <i>HOUSE Change Item: County, city or town payments adjst for contributions to world fair, plus driver diversion</i>				unknown	unknown	unknown	unknown	unknown	unknown
48									-
49 Subtotal- Local Government Aid (LGA)	1,036,286	1,038,796	1,038,796	1,396	0	1,396	0	0	0
50									
51 County Program Aid (CPA)	418,532	417,048	416,908			-			-
52 County Public Defender Aid	404	1,000	1,000			-			-
53 Local Impact Notes (DOF/MDE)	428	428	428			-			-
54									
55 Subtotal- County Program Aid (CPA)	419,364	418,476	418,336	0	0	0	0	0	0
56									
57 Township Aid	19,997	20,000	20,000			-			-
58 County AIS Prevention Aid	20,000	20,000	20,000			-			-
59 Debt Service Aid - Lewis & Clark Jt Pwrs Bd		3,700	4,800			-			-
60 <i>HOUSE Change Item: Repeal Lewis & Clark Jt Pwrs Bd</i>				(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)
61 Ch 366 Utility Transition Aid (cities and towns)	351	6	16			-			-
62 Production Property Transition Aid	127	181	72			-			-
63									
64 <i>DRA School</i>	15,859	15,858	15,858			-			-
65 <i>DRA Non-School</i>	20,276	20,266	20,266			-			-
66 Disparity Reduction Aid (DRA)	36,135	36,124	36,124			0			0
67									
68 Payments to Counties with Tribal Casinos	3,104	3,064	3,064			-			-
69									
70 Agr MVC School	17,481	17,554	17,522			-			-
71 Agr MVC Non-School	59,761	56,788	56,788			-			-
72 Agricultural Market Value Credit	77,242	74,342	74,310	0	0	-	0	0	-
73									
74 <i>HOUSE Change Item: School Building Bond Agricultural Property Tax Credit at 50%</i>				0	44,400	44,400	58,200	67,200	125,400
75 <i>SBB Ag Credit Property tax refund interactions</i>				0	0	0	250	500	750
76 <i>Subtotal - School Building Bond Ag Credit</i>				0	44,400	44,400	58,450	67,700	126,150
77									
78 Agriculture Preservation Credit - School	126	531	460						-

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	Feb 2017 fcst FY2014-15	Feb 2017 fcst FY2018-19	Feb 2017 fcst FY2020-21	CHAIR					
				FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
General Fund Expenditures									
79 Agriculture Preservation Credit - NonSchool	250	980	840						-
80 Agriculture Preservation Credit	376	1,511	1,300						-
81									
82 <i>Border City School</i>	3,980	4,484	4,754			-			-
83 <i>Border City Non-School</i>	17,750	19,826	21,032			-			-
84 Border City Disparity Credit	21,730	24,310	25,786	0	0	-	0	0	-
85									
86 <i>Disaster Credit -School</i>	4	61	50			-			-
87 <i>Disaster Credit- Non-School</i>	12	254	200			-			-
88 Disaster Credit	16	315	250			-			-
89									
90 <i>Prior Year Credit -School</i>	-	-	-			-			-
91 <i>Prior Year Credit- Non-School</i>	85	-	-			-			-
92 Prior Year Credits	85	-	-	-	-	-	-	-	-
93									
94 Senior Deferral Reimbursement loans	[2484]	[2512]	[2512]			-			-
95 Senior Deferral Reimbursement loan repayments	[-2150]	[-2038]	[-2038]			-			-
96									
97									
98									
99 Mahnomen City Reimbursement Aid	320	320	320			-			-
100 Ch 154 Mahnomen County Aid	1,800	1,800	1,800			-			-
101 Ch 154 Mahnomen ISD #432 Aid	280	280	280			-			-
102 Mahnomen Reimbursement Aid	2,400	2,400	2,400	0	0	0	0	0	0
103									
104 Taconite Tax Relief Area Aids & Credits									
105 Taconite Reimbursement (School)	1,122	1,122	1,122			-			-
106 Supplemental Homestead (Non-School)	10,596	10,747	10,962			-			-
107									
108 Replacement Taconite Prod Tax IRRR (Non-School)	6,955	5,893	7,250			-			-
109 Replacement Taconite Prod Tax	9,343	8,296	8,415			-			-
110 Subtotal Repl Taconite Production Tax	16,298	14,189	15,665	0	0	0	0	0	0
111									
112 LOCAL PENSION AIDS									
113 Aid to Police & Fire	200,783	217,406	235,406			-			-
114 Police Aid (includes local, DNR, DPS)	135,743	148,679	161,913			-			-
115 Fire Aid	56,973	60,298	64,464			-			-
116 Insurance Aid Surcharge Aid	8,067	8,429	9,029			-			-

Minnesota House Fiscal Analysis Department

2017 Legislature - February 2017 Forecast v House Omnibus Tax Bill
Tax Refunds, Aids & Credits
All Numbers in Thousands

Updated
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Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

General Fund Expenditures		Feb 2017 fcst	Feb 2017 fcst	Feb 2017 fcst	CHAIR			CHAIR		
		FY2014-15	FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
117	2013, CH 143 Police & Fire Retirement Aid Supplement	30,998	31,000	31,000			-			-
118										
119	Police/Fire Amorization Aid (Open)	5,458	5,458	5,458			-			-
120	Redirected Amortization Aid - TRFA + St Paul	4,188	4,188	4,188			-			-
121	Police/Fire Supplemental Amortization Aid (Open)	-	-	-			-			-
122	Firefighters Relief Reimbursements	1,065	1,198	1,198			-			-
123										
124	Public Employees Retirement Assoc. (PERA) Aid	28,158	27,992	13,924			-			-
125	Subtotal Local Pension Aids	270,650	287,242	291,174			-			-
126										
127	2014, CH 308 - Fire/EMS Volunteer Retention Stipend Aid		1,570	-			-			-
128										
129	Other Expenditures									
130	PILT for DNR Owned Lands	63,539	67,142	68,186			-			-
131	PILT Wildlife Mgmt Lands Correction	-	-	-			-			-
132	<i>HOUSE Change Item: Supplemental PILT payment per acre for FY 2018 & 2019 only</i>				3,450	3,450	6,900	0	0	-
133	<i>HOUSE Change Item: PILT payments reduced due to ENR/OH trust fund payments effective July 1, 2017</i>				0	0	-	(67)	(134)	(201)
134										
135	Other Aids and One-Time Appropriations									
136	Ch 389, Council on Results Perform Measuremt	784	782	791			-			-
137	SS2 Flood Local Option Abatement reimb (non school)	54	160	160			-			-
138	SS2 Flood Local Option Abatement reimb (school)	20	39	40			-			-
139	Border City Reimbursement	35	36	36			-			-
140	Bloomington Infrastructure Projects	9,342	9,722	-			-			-
141	City of Minneapolis Library debt service	3,720	8,240	8,240			-			-
142	<i>HOUSE Change: Repeal Minneapolis Library debt service aid</i>				0	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
143	<i>Property tax refund interactions</i>	-	-	-	0	0	-	100	100	200
144	<i>Income tax interactions</i>	-	-	-			-			
145	<i>Subtotal - Repeal Mpls Library debt service aid</i>				0	(4,120)	(4,120)	(4,020)	(4,020)	(8,040)
146	Greater MN Intern, DOR transf to OHE	-	40	40			-			-

Minnesota House Fiscal Analysis Department

2017 Legislature - February 2017 Forecast v House Omnibus Tax Bill
Tax Refunds, Aids & Credits
All Numbers in Thousands

Updated
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Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

	Feb 2017 fcst	Feb 2017 fcst	Feb 2017 fcst			CHAIR			CHAIR
	FY2014-15	FY2018-19	FY2020-21	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21
General Fund Expenditures									
147 <i>HOUSE Change: City of Melrose (fire damage)</i>				1,392	0	1,392	0	0	-
148 <i>HOUSE Change: Maximum Effort Loan Aid</i>				2,960	3,290	6,250	3,290	3,290	6,580
149 <i> Max Effort Loan - PTR interactions</i>				0	(80)	(80)	(80)	(80)	(160)
150 <i>HOUSE Change: Indian Child Welfare Aid (ICWA)</i>				0	10,000	10,000	10,000	10,000	20,000
151 <i> Indian Child Welfare - p tax interactions</i>					(240)	(240)	(240)	(240)	(480)
152 <i>HOUSE Change: Private Letter Ruling - Penalty changes</i>					16,000	16,000	0	0	0
158 <i>HOUSE Change Item: Reverse referendum allowed if property taxes raised</i>				0	0	-	(67)	(8)	(75)
159 <i> MDE administration (2015 FN)</i>									
160 TOTAL Property Tax Aids and Credits, GF Revenues + Spending Changes	\$3,337,918	\$3,451,876	\$3,527,210	\$4,398	\$124,850	\$129,248	\$20,436	\$28,238	\$48,674

Minnesota House Fiscal Analysis

2017 Legislature - February 2017 Forecast
House Tax Committee -Transportation
 All Numbers in Thousands

Updated: 3/23/2017

HF #		Feb 2017 Forecast			Feb 2017 Forecast		
		FY2018	FY2019	HF 861-DE2 FY2018-19	FY2020	FY2021	HF 861-DE2 FY2020-21
	Total - General Fund	(225,000)	(225,000)	(450,000)	(342,218)	(365,218)	(707,436)
HF 901	Sales Tax, Motor Vehicle Leases	(32,000)	(32,000)	(64,000)	(32,000)	(32,000)	(64,000)
HF 460	Sales Tax, Motor Vehicle Rental, Dedication (9.2%)	(24,400)	(27,900)	(52,300)	(29,000)	(30,200)	(59,200)
HF 460	Sales Tax, Motor Vehicles Rental (6.5%)	(17,200)	(19,700)	(36,900)	(20,500)	(21,300)	(41,800)
HF 892	Sales Tax, Motor Vehicle Lease, Adjustment	5,400	5,700	11,100	5,900	6,000	11,900
	Sales Tax, Dedication, Motor Vehicle Repair & Replacement Parts	(156,800)	(151,100)	(307,900)	(266,618)	(287,718)	(554,336)
	Total - Non General Fund	225,010	225,035	450,045	342,268	365,288	707,556
	Transportation Priorities Fund, Subtotal	225,000	225,000	450,000	342,218	365,218	707,436
HF 901	Sales Tax, Motor Vehicle Leases	32,000	32,000	64,000	32,000	32,000	64,000
HF 460	Sales Tax, Motor Vehicle Rental, Dedication (9.2%)	24,400	27,900	52,300	29,000	30,200	59,200
HF 460	Sales Tax, Motor Vehicles Rental (6.5%)	17,200	19,700	36,900	20,500	21,300	41,800
HF 892	Sales Tax, Motor Vehicle Lease, Adjustment	(5,400)	(5,700)	(11,100)	(5,900)	(6,000)	(11,900)
	Sales Tax, Dedication, Motor Vehicle Repair & Replacement Parts	156,800	151,100	307,900	266,618	287,718	554,336
	Highway User Tax Distribution Fund, Subtotal	10	35	45	50	70	120
HF 1133	Registration Tax, All-Electronic Vehicles,	10	35	45	50	70	120
							-

Minnesota House Fiscal Analysis Department

2017 Legislature - February 2017 Forecast

Updated: 3/23/2017

House Tax Committee -Non General Fund

All Numbers in Thousands

Note: Positive numbers represent revenue gains , negative numbers or numbers in parenthesis represent revenue losses, numbers in brackets are for reference only and are not included in the total

House File		Feb 2017 Forecast			Feb 2017 Forecast		
		FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
	Legacy - Total	-	-	-	(1,905)	(2,005)	(3,910)
HF 299	Exemption by Refund, Construction Materials, Local Gov't/Contractors				(1,000)	(1,000)	(2,000)
HF 1215	Exemption by Refund, Construction Materials, City of Madelia Rebuild						-
HF 532	Exemption by Refund, Construction Materials, City of Melrose						-
HF 924	Exemption by Refund, Construction Materials, Non Profit Ice Arena				Unknown	Unknown	Unknown
HF 504	Exemption by Refund, Construction Materials, Retail Center Construction				-	-	-
HF 1978	Exemption, Materials/Supply Purchases, Non Profit Ice Arena						-
HF 1250	Exemption, Telecommunication Equipment				(800)	(900)	(1,700)
HF 306	Modify Exemption, Instructional Materials				(20)	(20)	(40)
HF 301	Modify Exemption, MN State High School League				(50)	(50)	(100)
HF 1360	Modify Exemption, Certain Herbicides				(10)	(10)	(20)
HF 215	Modify Exemption, Fund-raising by Non Profits				(10)	(10)	(20)
HF 2328	Modify Exemption, Super Bowl Admission, Add NFL Events/Parking						-
HF 1902	Modify Exemption, Certain Non Profit Organizations						-
HF 1336	Modify Exemption, Special Motor Fuel Exemption				(Negli.)	(Negli.)	(Negli.)
HF 605	Modify Exemption, City Celebrations						-
HF 2252	Dedication, Fireworks Transfer Out to Other Funds						-
HF 906	Tax Rate, Repeal Indexing, Moist Snuff				(10)	(10)	(20)
HF 123	Modify Tax Rate, Premium Cigars				(10)	(10)	(20)
HF 2314	Moist Snuff, Tobacco products				5	5	10
	Special Revenue Fund						
	Fire Safety Account	43	85	128	88	90	178
	Volunteer Fire Assistance Grant Account	43	85	128	88	90	178

Minnesota House Fiscal Analysis Department

2017 Legislature - February 2017 Forecast

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House Tax Committee -Non General Fund

All Numbers in Thousands

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House File		Feb 2017 Forecast			Feb 2017 Forecast		
		FY2018	FY2019	CHAIR FY2018-19	FY2020	FY2021	CHAIR FY2020-21
	Taconite Municipal Aid account						
HF 1325	Taconite Municipal Aid guarantee modified	0	(1,164)	(1,164)	(808)	(524)	(1,332)
	Funds from DJ Johnson & Tac Environmental Protection	<u>0</u>	<u>1,164</u>	<u>1,164</u>	<u>808</u>	<u>524</u>	<u>1,332</u>
	Total - Taconite Municipal Aid	0	0	-	0	0	-
	Douglas J. Johnson Economic Protection Trust Fund						
HF 1325	Guaranteed taconite municipal aid account + inflation	<u>0</u>	<u>(572)</u>	<u>(572)</u>	<u>(378)</u>	<u>(218)</u>	<u>(596)</u>
	Total - DJJ Economic Protection Trust Fund	0	(572)	(572)	(378)	(218)	(596)
	Taconite Environmental Protection Fund						
HF 1325	Guaranteed taconite municipal aid account + inflation	0	(592)	(592)	(430)	(306)	(736)
	Total - Taconite Environmental Protection Fund	0	(592)	(592)	(430)	(306)	(736)
	PILT Trust Fund						
HF 586	Deposits into county joint trust fund	0	(2,900)	(2,900)	(2,900)	(2,900)	(5,800)
	Annual payment distributions to counties	<u>0</u>	<u>96</u>	<u>96</u>	<u>191</u>	<u>287</u>	<u>478</u>
	Total - PILT Trust Fund	0	(2,804)	(2,804)	(2,709)	(2,613)	(5,322)
	Outdoor Heritage Fund Trust Fund						
HF 586	Distribution to Counties	0	2,200	2,200	2,200	2,200	4,400
	Environment and Natural Resources Fund Trust Fund						
HF 586	Distribution to Counties	0	700	700	700	700	1,400

Minnesota House Fiscal Analysis Department

2017 Legislature - February 2017 Forecast

Updated: 3/23/2017

House Tax Committee - APPENDIX - General Fund, Property Tax Interactions with State Tax Revenues

All Numbers in Thousands

Note: Positive numbers represent revenue gains, negative numbers or numbers in parenthesis represent revenue losses, numbers in brackets are for reference only and are not included in the total

	Feb 2017 Forecast			Feb 2017 Forecast		
	FY2018	FY2019	CHAIR	FY2020	FY2021	CHAIR
			FY2018-19			FY2020-21
Total -Property Tax Interaction Changes, Tax Revenues	(390)	1,850	1,460	1,460	1,460	5,840
Property Tax Aids & Credits - Total Income Tax	(390)	1,850	1,460	1,460	1,460	2,920
<u>Property Tax Refund -</u>						
Electric Generation Facility Exemption (Owatonna)	-	-	-	(10)	(10)	(20)
Metro Transit/ Paratransit Cap. Expenditure Add'l Financing, Bonds	-	(120)	(120)	(580)	(700)	(1,280)
<u>State Levy Changes -</u>						
Special Property Tax Abatement Aid Authorized - Aitkin, Crow Wing & Mille Lacs County	(440)	-	(440)	-	-	-
<u>Property Tax Aids & Credits -</u>						
Special Property Tax Abatement Aid Authorized - Aitkin, Crow Wing & Mille Lacs County	50		50			-
School Bond Building Agricultural Credit at 50%	-	1,730	1,730	1,880	2,000	3,880
Repeal Mpls Library Aid	-		-	(70)	(70)	(140)
Maximum Effort Loan	-	60	60	60	60	120
Indian Child Welfare Aid	-	180	180	180	180	360
Property Tax, Aids & Credits - Total Corporate Tax	-	-	-	-	-	-
<u>Property Tax Refund -</u>						
Electric Generation Facility Exemption (Owatonna)			-			-
Metro Transit/ Paratransit Cap. Expenditure Add'l Financing, Bonds			-			-
<u>State Levy Changes -</u>						
Special Property Tax Abatement Aid Authorized - Aitkin, Crow Wing & Mille Lacs County			-			-
<u>Property Tax Aids & Credits -</u>						
Special Property Tax Abatement Aid Authorized - Aitkin, Crow Wing & Mille Lacs County			-			-
School Bond Building Agricultural Credit at 50%			-			-
Repeal Mpls Library Aid			-			-