

**2013 Session - - Omnibus Tax Bill Summary Comparison for Chapter 143: Governor March 2013, House: HF 677- 3E and Senate: HF 677 - 1UE**  
All Numbers in Thousands

| Fiscal Summary  | Gov-Mar 2013 |            | House OTB  |            | Senate OTB |            | Conference Committee Report/ Chapter 143 |            |            |            |            |            |
|---|--------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|
|   | FY 2014-15   | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY2014                                   | FY2015     | FY 2014-15 | FY2016     | FY2017     | FY 2016-17 |
| 1 <b>Current Law Base - 2013 February Forecast for Revenues</b>             | 32,307,810   | 34,018,682 | 32,307,810 | 34,018,682 | 32,307,810 | 34,018,682 | 16,667,576                               | 17,351,106 | 34,018,682 | 18,291,072 | 18,866,848 | 37,157,920 |
| 2 <b>Current Law Base - 2013 February Forecast For Tax Aids and Credits</b> | 2,710,851    | 2,785,800  | 2,710,851  | 2,785,800  | 2,710,851  | 2,785,800  | 1,345,939                                | 1,364,912  | 2,710,851  | 1,381,624  | 1,404,176  | 2,785,800  |
| 3 <b>Budget Recommendations</b>   |              |            |            |            |            |            |  |            |            |            |            |            |
| 4 Total General Fund Revenue Changes (Including HIF Transfer)               | 1,794,065    | 1,742,020  | 2,640,437  | 1,544,160  | 1,875,660  | 1,930,845  | 1,126,620                                | 994,320    | 2,120,940  | 1,028,558  | 1,101,537  | 2,130,095  |
| 5 Total General Fund Expenditure Changes (Aid & Credits + Education)        | 135,530      | 272,840    | 1,121,575  | 620,673    | 284,197    | 624,926    | 78,300                                   | 356,589    | 434,889    | 390,738    | 404,607    | 795,345    |
| 6   |              |            |            |            |            |            |  |            |            |            |            |            |
| 7   |              |            |            |            |            |            |  |            |            |            |            |            |
| 8   |              |            |            |            |            |            |  |            |            |            |            |            |
| 9   |              |            |            |            |            |            |  |            |            |            |            |            |
| 10  |              |            |            |            |            |            |  |            |            |            |            |            |
| 11  |              |            |            |            |            |            |  |            |            |            |            |            |
| 12  |              |            |            |            |            |            |  |            |            |            |            |            |
| 13  |              |            |            |            |            |            |  |            |            |            |            |            |
| 14  |              |            |            |            |            |            |  |            |            |            |            |            |

HIF denotes Health Impact Fee

**GENERAL FUND TAX REVENUES**  
**Governor March, HF 677-3E and HF 667-1UE**  
**Dollars in Thousands**

*Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.*

| Line # | HF       | Author         | SF   | Author      | Description  | Eff. Date | Gov Mar<br>FY 2014-15 | Gov Mar<br>FY 2016-17 | House<br>FY 2014-15 | House<br>FY 2016-17 | Senate<br>FY 2014-15 | Senate<br>FY 2016-17 | Conference<br>FY2014 | Conference<br>FY 2015 | Conference<br>FY 2014-15 | Conference<br>FY 2016 | Conference<br>FY 2017 | Conference<br>FY 2016-17 |
|--------|----------|----------------|------|-------------|--|-----------|-----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|--------------------------|-----------------------|-----------------------|--------------------------|
| 1      |          |                |      |             | <b>TAX REVENUES</b>  |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
| 2      |          |                |      |             | <b>Individual Income Tax</b>   |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
| 3      |          |                |      |             | Rate Changes (4th Tier at 9.85%)   | TY13      | 1,118,900             | 1,144,600             |                     |                     | 0                    | 0                    | 592,500              | 526,400               | 1,118,900                | 554,300               | 590,300               | 1,144,600                |
| 4      |          |                |      |             | Rate Changes (3rd Tier at 9.4%)  | TY13      |                       |                       |                     |                     | 1,213,600            | 1,233,800            |                      |                       | 0                        |                       |                       | 0                        |
| 5      | 677      | GOV            |      |             | Rate Change (House 4th Tier at 8.49% for MJ Filers at \$400,000)                                 | TY 13     |                       |                       | 281,800             | 290,500             |                      |                      |                      |                       |                          |                       |                       |                          |
| 6      |          |                |      |             | AMT increase to 6.75%  |           |                       |                       |                     |                     |                      |                      | 2,700                | 2,900                 | 5,600                    | 2,800                 | 2,900                 | 5,700                    |
| 7      |          |                |      |             | 4% Surcharge at \$500,000 (\$250,000 for married separate filers)                                | TY 13 -14 |                       |                       | 1,225,900           | 0                   |                      |                      |                      |                       |                          |                       |                       |                          |
| 8      | 1493     | Lenczewski     |      |             | Disallow Charitable Contribution Deduction   | TY 13     |                       |                       | 393,500             | 436,600             |                      |                      |                      |                       |                          |                       |                       |                          |
| 9      | 1493     | Lenczewski     |      |             | Disallow Charitable Contribution Subtraction for Non Itemizers                                   | TY 13     |                       |                       | 16,600              | 18,900              |                      |                      |                      |                       |                          |                       |                       |                          |
| 10     |          |                |      |             | Charitable Contribution Credit   | TY 13     |                       |                       | (346,000)           | (386,100)           |                      |                      |                      |                       |                          |                       |                       |                          |
| 11     | 1493     | Lenczewski     |      |             | Repeal Long Term Care Insurance  | TY 13     |                       |                       | 17,200              | 17,800              |                      |                      |                      |                       |                          |                       |                       |                          |
| 12     |          |                | 1225 | Stumpf      | Dental Provider MA Subtraction   | TY13      |                       |                       |                     |                     | (13,000)             | (15,500)             |                      |                       | 0                        |                       |                       | 0                        |
| 13     | 1623     | Beard          | 1301 | Koenen      | Shortline RR Subtraction   | TY13      |                       |                       | (120)               | 0                   | (120)                | 0                    | (120)                | 0                     | (120)                    | 0                     | 0                     | 0                        |
| 15     |          |                |      |             | Part Year Residents Maintaining a MN Abode   | TY13      | 30,000                | 30,000                |                     |                     | 0                    | 0                    |                      |                       | 0                        |                       |                       | 0                        |
| 16     | 493      | Simonson       | 11   | Division    | Income Tax Credit (Clothing)   | TY13      |                       |                       |                     |                     | (66,950)             | (91,100)             |                      |                       | 0                        |                       |                       | 0                        |
| 17     | 331      | Norton         | 241  | Eken        | Greater MN Internship Tax Credit Program   | TY14      |                       |                       |                     |                     | (2,020)              | (4,040)              | 0                    | (2,000)               | (2,000)                  | (2,000)               | (2,000)               | (4,000)                  |
| 18     | 329      | Simonson       | 226  | Koenen      | Modify Angel Investment Credit Definitions and Qualifications & Increase Angel Investment Credit | TY14      |                       |                       |                     |                     | (10,000)             | 0                    |                      |                       | 0                        |                       |                       | 0                        |
|        |          |                | 131  | Chamberlain |  |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
|        |          |                | 285  | Nelson      |  |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
|        |          |                | 730  | Bonoff      |  |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
| 19     | 1199     | Mahoney        |      |             | Modify Angel Investment Credit Definitions & Required Qualifications                             | Various   |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
| 20     |          |                | 1175 | Dziedzic    | Historic Structure Rehabilitation Credit   | Various   |                       |                       |                     |                     | (4,000)              | (30,000)             | (4,000)              | 0                     | (4,000)                  | (6,600)               | (18,900)              | (25,500)                 |
| 21     | 1354     | Marquart       |      |             | Historic Structure Rehabilitation Credit Modifications   | DFE       |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |
| 22     | 1608     | Lien           | 1491 | Jensen      | Greater MN Business Expansion Credit   | TY14      |                       |                       |                     |                     | (5,000)              | (10,000)             |                      |                       | 0                        |                       |                       | 0                        |
| 23     |          |                |      |             | Border City Allocation   |           |                       |                       | (1,500)             | 0                   |                      |                      | (1,500)              | 0                     | (1,500)                  | 0                     | 0                     | 0                        |
| 24     | 1493     | Lenczewski     |      |             | Make R&D Tax Credit Nonrefundable  | TY 13     |                       |                       | 4,800               | 4,200               |                      |                      |                      |                       |                          |                       |                       |                          |
| 25     |          |                | 10   | Rest        | Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)   | TY13      |                       |                       |                     |                     | (800)                | (900)                |                      |                       | 0                        |                       |                       | 0                        |
| 26     |          |                |      |             | Make R&D Credit nonrefundable and allow to all unitary group members                             |           |                       |                       |                     |                     |                      |                      | 2,500                | 2,300                 | 4,800                    | 2,200                 | 2,000                 | 4,200                    |
| 27     |          |                |      |             | Modify & Increase Past Military Service Credit (to \$1,500)                                      | TY13      |                       |                       |                     |                     | (2,000)              | (2,000)              |                      |                       | 0                        |                       |                       | 0                        |
| 28     |          |                |      |             | Increase Combat Zone Credit (to \$200)   | TY13      |                       |                       |                     |                     | (3,000)              | (3,000)              |                      |                       | 0                        |                       |                       | 0                        |
| 29     | 532, 533 | Bernardy Wills |      |             | Veterans Jobs Tax Credit   | TY 13     |                       |                       | (19,500)            | (17,700)            |                      |                      |                      |                       |                          |                       |                       |                          |
| 30     | 62       | Dettmer        | 213  | Anderson    | Credit for Past Military Service   | TY 13     |                       |                       | (Negli.)            | (Negli.)            |                      |                      | (Negli.)             | (Negli.)              | (Negli.)                 | (Negli.)              | (Negli.)              | (Negli.)                 |
| 31     |          |                |      |             | Income Tax Interactions - Governor   |           | 2,240                 | 4,660                 |                     |                     |                      |                      |                      |                       | 0                        |                       |                       | 0                        |

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**Dollars in Thousands**

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| Line # | HF   | Author     | SF   | Author   | Description   | Eff. Date | Gov Mar          | Gov Mar          | House            | House          | Senate           | Senate           | Conference     | Conference     | Conference       | Conference     | Conference     | Conference     |                  |
|--------|------|------------|------|----------|---|-----------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|------------------|
|        |      |            |      |          |   |           | FY 2014-15       | FY 2016-17       | FY 2014-15       | FY 2016-17     | FY 2014-15       | FY 2016-17       | FY 2014        | FY 2015        | FY 2014-15       | FY 2016        | FY 2017        | FY 2016-17     |                  |
| 32     |      |            |      |          | <i>Income Tax Interactions - State General Levy</i>   |           |                  |                  |                  |                | (330)            | (740)            |                |                | 0                |                |                |                | 0                |
| 33     |      |            | 312  | Rest     | <i>Income Tax Interactions for MV Defn Modifications</i>  |           |                  |                  | (120)            | (240)          | (120)            | (240)            | 0              | (120)          | (120)            | (120)          | (120)          | (120)          | (240)            |
| 34     |      |            | 1491 | Reinert  | <i>Income Tax Interactions - LGA Modification</i>   |           |                  |                  | 1,450            | 3,650          | 1,480            | 2,960            | 0              | 1,470          | 1,470            | 1,500          | 1,540          | 1,540          | 3,040            |
| 35     |      |            |      |          | <i>Income Tax Interactions - Fiscal Disparities Bloomington State Aid Payment</i>                             |           |                  |                  |                  |                |                  |                  | 0              | 0              | 0                | 190            | 190            | 190            | 380              |
| 36     |      |            |      |          | <i>Income Tax Interactions - County Program Aid Increase</i>  |           |                  |                  | 540              | 1,080          | 740              | 1,480            | 0              | 720            | 720              | 720            | 720            | 720            | 1,440            |
| 37     |      |            |      |          | <i>Income Tax Interactions - Township Aid</i>   |           |                  |                  |                  |                | 190              | 380              | 0              | 360            | 360              | 360            | 360            | 360            | 720              |
| 38     |      |            |      |          | <i>Income Tax Interactions - PILT Modifications</i>   |           |                  |                  |                  |                | 80               | 160              | 0              | 80             | 80               | 80             | 80             | 80             | 160              |
| 39     |      |            |      |          | <i>Income Tax Interactions - Mahnomon Aid Increase</i>  |           |                  |                  | (10)             | (20)           | 10               | 20               | 0              | 10             | 10               | 10             | 10             | 10             | 20               |
| 40     |      |            |      |          | <i>Income Tax Interactions - Bloomington Mall of America TIF</i>  |           |                  |                  | (350)            | (730)          |                  |                  | 0              | (350)          | (350)            | (360)          | (370)          | (370)          | (730)            |
| 41     |      |            |      |          | <i>Income Tax Interactions - Metro Transit Capital</i>  |           |                  |                  |                  | (350)          |                  |                  | 0              | 0              | 0                | 0              | (350)          | (350)          | (350)            |
| 42     |      |            |      |          | <i>Income Tax Interactions - Operating Referendum Equalization + Location Equity Index + Integration Levy</i> |           |                  |                  |                  |                | 10,940           | 17,820           | 0              | 1,590          | 1,590            | 1,540          | 900            | 900            | 2,440            |
| 43     |      |            |      |          | <i>Income Tax Interactions - Levy Limits 3%</i>   |           |                  |                  |                  |                |                  |                  | 0              | 640            | 640              | 800            | 1,010          | 1,010          | 1,810            |
| 44     |      |            |      |          | <i>Income Tax Interactions - Sales Tax Exemption for Cities</i>   |           |                  |                  |                  |                |                  |                  | 0              | 2,120          | 2,120            | 2,170          | 2,240          | 2,240          | 4,410            |
| 45     |      |            |      |          | <i>Income Tax Interactions - House</i>  |           |                  |                  | (2,200)          | (48,700)       |                  |                  |                |                |                  |                |                |                |                  |
| 46     |      |            | 552  | Governor | <i>Federal Conformity</i>   |           | (28,395)         | (41,285)         |                  |                |                  |                  |                |                | 0                |                |                |                | 0                |
| 47     | 318  | Davids     |      |          | <i>Federal Conformity to Section 179 Expensing</i>  | TY 13     |                  |                  | (15,100)         | 9,400          |                  |                  |                |                |                  |                |                |                |                  |
| 48     | 318  | Davids     |      |          | <i>Other Fed Conformity with Income Bracket Adjustments (see attached spreadsheet)</i>                        |           |                  |                  | (38,695)         | (32,285)       |                  |                  |                |                |                  |                |                |                |                  |
| 49     |      |            |      |          | <i>Federal Conformity-Incrsd Sec 179 Expensing w/ 80% addback &amp; 5-yr recovery (TY13)</i>                  |           |                  |                  |                  |                |                  |                  | 1,200          | 3,700          | 4,900            | 100            | (1,700)        | (1,700)        | (1,600)          |
| 50     |      |            |      |          | <i>Federal Conformity - 50% Bonus Depreciation, with 80% addback &amp; 5-yr recovery (TY 13)</i>              |           |                  |                  |                  |                |                  |                  | 800            | 5,400          | 6,200            | (300)          | (3,200)        | (3,200)        | (3,500)          |
| 51     |      |            |      |          |   |           |                  |                  |                  |                |                  |                  |                |                |                  |                |                |                |                  |
| 52     |      |            |      |          | <b>Subtotal Income Tax Changes</b>  |           | <b>1,122,745</b> | <b>1,137,975</b> | <b>1,518,195</b> | <b>296,005</b> | <b>1,119,700</b> | <b>1,099,100</b> | <b>594,080</b> | <b>545,220</b> | <b>1,139,300</b> | <b>557,390</b> | <b>575,610</b> | <b>575,610</b> | <b>1,133,000</b> |
| 53     |      |            |      |          |   |           |                  |                  |                  |                |                  |                  |                |                |                  |                |                |                |                  |
| 54     |      |            |      |          | <b>Corporate Franchise Tax</b>  |           |                  |                  |                  |                |                  |                  |                |                |                  |                |                |                |                  |
| 55     |      |            | 552  | Governor | <i>Foreign Source Royalty Repeal</i>  | TY13      | 189,200          | 155,700          |                  |                | 189,200          | 155,700          | 111,600        | 77,600         | 189,200          | 77,300         | 78,400         | 78,400         | 155,700          |
| 56     | 1493 | Lenczewski |      |          | <i>Reduce Foreign Royalty Subtraction from 80% to 50%</i>   | TY 13     |                  |                  | 65,900           | 54,200         |                  |                  |                |                |                  |                |                |                |                  |
| 57     | 677  | Gov        | 552  | Governor | <i>FOC Repeal</i>   | TY13      | 44,000           | 36,700           | 44,000           | 36,700         | 44,000           | 36,700           | 25,800         | 18,200         | 44,000           | 18,200         | 18,500         | 18,500         | 36,700           |
| 58     |      |            | 552  | Governor | <i>Interaction for FOC/Royalty Repealers</i>  | TY13      | 4,000            | 4,000            | 4,000            | 4,000          | 4,000            | 4,000            | 2,000          | 2,000          | 4,000            | 2,000          | 2,000          | 2,000          | 4,000            |
| 59     | 677  | Gov        | 552  | Governor | <i>Measurement of MN Sales</i>  | TY13      | 46,000           | 40,000           | 46,000           | 40,000         | 46,000           | 40,000           | 26,000         | 20,000         | 46,000           | 20,000         | 20,000         | 20,000         | 40,000           |
| 60     | 677  | Gov        | 552  | Governor | <i>Foreign Partnerships</i>   | TY13      | 12,000           | 12,000           | 12,000           | 12,000         | 12,000           | 12,000           | 6,000          | 6,000          | 12,000           | 6,000          | 6,000          | 6,000          | 12,000           |
| 61     |      |            | 552  | Governor | <i>Economic Substance Doctrine</i>  | TY13      | 400              | 1,750            |                  |                | 0                | 0                | 0              | 0              | 0                | 0              | 0              | 0              | 0                |

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|--------|------|------------|------|----------|---|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|        |      |            |      |          |   |           | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014    | FY 2015    | FY 2014-15 | FY 2016    | FY 2017    | FY 2016-17 |
| 62     | 677  | Gov        | 552  | Governor | REIT Dividends  | TY13      | 2,000      | 2,000      | 2,000      | 2,000      | 2,000      | 2,000      | 1,000      | 1,000      | 2,000      | 1,000      | 1,000      | 2,000      |
| 63     | 677  | Gov        | 552  | Governor | Increase Minimum Fee  | TY13      | 18,700     | 19,400     | 18,700     | 19,400     | 18,700     | 19,400     | 9,300      | 9,400      | 18,700     | 9,600      | 9,800      | 19,400     |
| 64     | 1440 | Hornstein  |      |          | Tax Havens  | TY 13     |            |            | 36,500     | 28,400     |            |            |            |            |            |            |            |            |
| 65     |      |            | 1225 | Stumpf   | Dental Provider MA Subtraction  | TY13      |            |            |            |            | (3,800)    | (4,600)    |            |            | 0          |            |            | 0          |
| 66     | 1623 | Beard      | 1301 | Koenen   | Shortline RR Subtraction  | TY13      |            |            | (80)       | 0          | (80)       | 0          | (80)       | 0          | (80)       | 0          | 0          | 0          |
| 67     | 1493 | Lenczewski |      |          | Make R&D Tax Credit Non Refundable  | TY 13     |            |            | 83,800     | 62,900     |            |            |            |            |            |            |            |            |
| 68     |      |            | 10   | Rest     | Modify R & D Credit (Incr. 2 Tier from 2.5 to 3.75%)  | TY13      |            |            |            |            | (40,100)   | (37,800)   |            |            |            |            |            |            |
| 69     |      |            |      |          | Make R&D Credit nonrefundable and allow to all unitary group members                                  |           |            |            |            |            |            |            | 52,700     | 37,800     | 90,500     | 35,200     | 32,600     | 67,800     |
| 70     |      |            |      |          | Reduce Rate (9%/5.3% AMT)   | TY13      |            |            |            |            | (161,000)  | (136,300)  |            |            |            |            |            |            |
| 71     |      |            |      |          | Reduce Rate on Expanded Provisions  | TY13      |            |            |            |            | (24,300)   | (20,500)   |            |            |            |            |            |            |
| 72     |      |            |      |          | Corporate Interactions - State General Levy   |           |            |            |            |            | (3,000)    | (6,670)    |            |            |            |            |            |            |
| 73     |      |            |      |          | Corporate Interactions - MV Def'n Modification  |           |            |            | (30)       | (60)       | (30)       | (60)       | 0          | (30)       | (30)       | (30)       | (30)       | (60)       |
| 74     |      |            |      |          | Corporate Interactions - Sales Tax Exemption for Cities   |           |            |            |            |            |            |            | 0          | 760        | 760        | 780        | 800        | 1,580      |
| 75     |      |            |      |          | Corporate Interactions - LGA Increase   |           | 620        | 1,290      | 500        | 1,200      | 500        | 1,000      | 0          | 500        | 500        | 520        | 530        | 1,050      |
| 76     |      |            |      |          | Corporate Interactions - County Program Aid   |           |            |            | 180        | 360        | 240        | 480        | 0          | 240        | 240        | 240        | 240        | 480        |
| 77     |      |            |      |          | Corporate Interactions - Township Aid   |           |            |            |            |            | 60         | 120        | 0          | 120        | 120        | 120        | 120        | 240        |
| 78     |      |            |      |          | Corporate Interactions - Fiscal Disparities Bloomington State Payment                                 |           |            |            |            |            |            |            | 0          | 0          | 0          | 60         | 60         | 120        |
| 79     |      |            |      |          | Corporate Interactions - PILT   |           |            |            |            |            | 30         | 60         | 0          | 30         | 30         | 30         | 30         | 60         |
| 80     |      |            |      |          | Corporate Interactions - E12 Omnibus & Tax Omnibus  |           |            |            |            |            | 1,730      | 3,330      | 0          | 0          | 0          | 0          | 0          | 0          |
| 81     |      |            |      |          | Corporate Interactions - Operating Referendum Equalization + Location Equity Index + Integration Levy |           |            |            |            |            |            |            | 0          | 250        | 250        | 240        | 100        | 340        |
| 82     |      |            |      |          | Corporate Interactions - Levy Limits 3%   |           |            |            |            |            |            |            | 0          | 230        | 230        | 290        | 360        | 650        |
| 83     |      |            | 207  | Wiklund  | Corporate Interactions - Bloomington Mall of America State Payment                                    |           |            |            | (120)      | (270)      | (120)      | (240)      | 0          | (120)      | (120)      | (130)      | (140)      | (270)      |
| 84     |      |            |      |          | Corporate Tax Interactions - Metro Transit Capital  |           |            |            |            | (120)      |            |            | 0          | 0          | 0          | 0          | (120)      | (120)      |
| 85     |      |            |      |          | Corporate Interactions - Disparity Reduction Credit   |           |            |            |            | 100        | 0          | 120        | 0          | 0          | 0          | 60         | 60         | 120        |
| 86     |      |            | 552  | Governor | Federal Conformity  |           | 12,800     | (9,755)    |            |            |            |            |            |            |            |            |            |            |
| 87     | 318  | Davids     |      |          | Federal Conformity to Section 179 Expensing   | TY 13     |            |            | (6,400)    | 3,900      |            |            |            |            |            |            |            |            |
| 88     | 318  | Davids     |      |          | Other Fed Conformity with Income Bracket Adjustments (see attached spreadsheet)                       | Various   |            |            | 9,900      | (9,105)    |            |            |            |            |            |            |            |            |
| 89     |      |            |      |          | Federal Conformity-Incrsd Sec 179 Expensing w/ 80% addback & 5-yr recovery (TY13)                     |           |            |            |            |            |            |            | 450        | 1,600      | 2,050      | 50         | (700)      | (650)      |

**GENERAL FUND TAX REVENUES**  
**Governor March, HF 677-3E and HF 667-1UE**  
**Dollars in Thousands**

*Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.*

| Line # | HF   | Author     | SF   | Author   | Description  | Eff. Date    | Gov Mar        | Gov Mar        | House          | House          | Senate        | Senate        | Conference     | Conference     | Conference     | Conference     | Conference     | Conference     |
|--------|------|------------|------|----------|--|--------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
|        |      |            |      |          |  |              | FY 2014-15     | FY 2016-17     | FY 2014-15     | FY 2016-17     | FY 2014-15    | FY 2016-17    | FY2014         | FY 2015        | FY 2014-15     | FY 2016        | FY 2017        | FY 2016-17     |
| 90     |      |            |      |          | <i>Federal Conformity - 50% Bonus Depreciation, with 80% addback &amp; 5-yr recovery (TY 13)</i>                                 |              |                |                |                |                |               |               | 1,900          | 12,600         | 14,500         | (800)          | (7,500)        | (8,300)        |
| 91     |      |            |      |          | <b>Subtotal Corporate Franchise Tax Changes</b>  |              | <b>329,720</b> | <b>263,085</b> | <b>316,850</b> | <b>255,605</b> | <b>86,030</b> | <b>68,740</b> | <b>236,670</b> | <b>188,180</b> | <b>424,850</b> | <b>170,730</b> | <b>162,110</b> | <b>332,840</b> |
| 92     |      |            |      |          | <b>Sales Tax</b>   |              |                |                |                |                |               |               |                |                |                |                |                |                |
| 93     |      |            |      |          |  |              |                |                |                |                |               |               |                |                |                |                |                |                |
| 94     |      |            | 1617 | Division | <i>Rate Reduction on Items Currently Taxed To 5.675%</i>   | <i>FY 14</i> |                |                |                |                | (1,195,300)   | (1,321,000)   |                |                | 0              |                |                | 0              |
| 95     |      |            | 552  | Governor | <i>Affiliate Nexus</i>   | <i>FY 14</i> | 9,700          | 12,460         |                |                |               |               |                |                | 0              |                |                | 0              |
| 96     |      |            | 1617 | Division | <i>Affiliate Nexus/Drop Ship</i>   |              |                |                |                |                | 8,500         | 10,900        | 4,300          | 5,400          | 9,700          | 5,940          | 6,520          | 12,460         |
| 97     | 492  | Loefler    |      |          | <i>Affiliate Nexus/Definition of Solicitor Nexus Modified</i>  | <i>FY 14</i> |                |                | 9,700          | 12,460         |               |               |                |                |                |                |                |                |
| 98     |      |            | 1617 | Division | <i>Digital Products</i>  | <i>FY 14</i> |                |                |                | 0              | 10,100        | 12,100        |                |                | 0              |                |                | 0              |
| 99     |      |            |      |          | <i>Digital Products - modified</i>   |              |                |                |                |                |               |               | 3,910          | 4,570          | 8,480          | 4,930          | 5,210          | 10,140         |
| 100    |      |            | 1617 | Division | <i>Custom Software</i>   | <i>FY 14</i> |                |                |                | 0              | 25,700        | 30,300        |                |                | 0              |                |                | 0              |
| 101    |      |            | 1617 | Division | <i>Parallel Taxation of Direct Satellite Services (Conference @ 6.5% rate)</i>   | <i>FY 14</i> |                |                |                | 0              | 2,200         | 2,500         | 1,140          | 1,320          | 2,460          | 1,400          | 1,480          | 2,880          |
| 102    | 1743 | Lenczewski | 1617 | Division | <i>Admission to Stadium Box Seats and Suites -Pro Sports</i>   | <i>FY 14</i> |                |                | 4,700          | 6,100          | 4,100         | 4,300         |                |                | 0              |                |                | 0              |
| 103    |      |            | 1617 | Division | <i>Admission to Exhibitions</i>  | <i>FY 14</i> |                |                |                | 0              | 1,260         | 1,420         |                |                | 0              |                |                | 0              |
| 104    |      |            | 1617 | Division | <i>Clothing</i>  | <i>FY 14</i> |                |                |                | 0              | 541,800       | 602,800       |                |                | 0              |                |                | 0              |
| 105    |      |            | 1617 | Division | <i>Over The Counter Drugs</i>  | <i>FY 14</i> |                |                |                | 0              | 81,700        | 90,800        |                |                | 0              |                |                | 0              |
| 106    |      |            | 1617 | Division | <i>Personal services (e.g. hair, nails, tattoos)</i>   | <i>FY 14</i> |                |                |                | 0              | 152,700       | 170,000       |                |                | 0              |                |                | 0              |
| 107    |      |            | 1617 | Division | <i>Other Personal Services - wedding planning, dating services, personal shopping</i>  | <i>FY 14</i> |                |                |                | 0              | 18,600        | 20,800        |                |                | 0              |                |                | 0              |
| 108    |      |            | 1617 | Division | <i>Auto Repair Services</i>  | <i>FY 14</i> |                |                |                | 0              | 277,800       | 314,000       |                |                | 0              |                |                | 0              |
| 109    |      |            | 1617 | Division | <i>Household Goods Repair &amp; Maintenance</i>  | <i>FY 14</i> |                |                |                | 0              | 63,400        | 73,500        |                |                | 0              |                |                | 0              |
| 110    |      |            | 1617 | Division | <i>Electronic and commercial equipment repair &amp; maintenance</i>  | <i>FY 14</i> |                |                |                | 0              | 133,000       | 159,500       | 70,700         | 81,700         | 152,400        | 88,000         | 94,700         | 182,700        |
| 111    |      |            | 1617 | Division | <i>Warehousing &amp; Storage Services (Not Incl. Storage of Farm Products, Data or Refrigerated Storage)</i>                     | <i>FY 14</i> |                |                |                | 0              | 165,500       | 198,500       |                |                |                |                |                |                |
| 112    |      |            |      |          | <i>Warehousing &amp; Storage Services (Not Incl. Storage of Farm Products, Data or Refrigerated Storage) (Eff April 1, 2014)</i> |              |                |                |                |                |               |               | 13,000         | 82,400         | 95,400         | 88,800         | 95,600         | 184,400        |
| 113    |      |            | 1617 | Division | <i>Telecommunications Equipment</i>  | <i>FY 14</i> |                |                |                | 0              | 58,200        | 71,800        | 30,400         | 36,200         | 66,600         | 39,500         | 42,700         | 82,200         |

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**Dollars in Thousands**

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| Line # | HF   | Author       | SF   | Author       | Description  | Eff. Date    | Gov Mar    | Gov Mar    | House      | House      | Senate     | Senate     | Conference | Conference | Conference | Conference | Conference | Conference |
|--------|------|--------------|------|--------------|--|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|        |      |              |      |              |  |              | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014    | FY 2015    | FY 2014-15 | FY 2016    | FY 2017    | FY 2016-17 |
| 114    |      |              | 1617 | Division     | <i>Court Reporter Documents</i>  | <i>FY 14</i> |            |            | 0          |            | 3,500      | 3,600      |            |            | 0          |            |            | 0          |
| 115    |      |              | 1617 | Division     | <i>Publications (excl. Newspapers)</i>   | <i>FY 14</i> |            |            | 0          |            | 5,400      | 5,600      |            |            | 0          |            |            | 0          |
| 116    |      |              | 1617 | Division     | <i>Super Bowl Tickets</i>  | <i>FY 14</i> |            |            | 0          |            | 0          | 0          |            |            | 0          |            |            | 0          |
| 117    |      |              | 326  | Rest         | <i>MV Paint Purchased by Auto Repair Shops Exempt</i>  | <i>FY 14</i> |            |            | 0          |            | (17,800)   | (20,100)   | 2,400      | 2,700      | 5,100      | 2,800      | 2,900      | 5,700      |
| 118    | 426  | Davnie       |      |              | <i>New Method for Calculating MV Paint and Materials</i>   | <i>FY 14</i> |            |            | 5,100      | 5,700      |            |            |            |            |            |            |            |            |
| 119    |      |              | 78   | Rest         | <i>Sales Tax Upfront Capital Equipment Exemption - Phase-in - 80 employees or less FY15, fully implemented in FY16</i> | <i>FY 14</i> |            |            |            |            | (18,000)   | (127,200)  |            |            | 0          |            |            | 0          |
| 120    | 288  | Fischer      |      |              | <i>Upfront Capital Equipment Exemption/ Remove Refund Requirement (CC Eff 9/14)</i>                                    | <i>FY 14</i> |            |            | (139,600)  | (49,100)   |            |            | 0          | (81,300)   | (81,300)   | (69,700)   | (31,600)   | (101,300)  |
| 121    | 1659 | Fritz        | 1492 | Rest         | <i>Nursing Home Exemption</i>  | <i>FY14</i>  |            |            | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   | (Negli.)   |
| 122    | 1661 | Davids       | 1433 | Rest         | <i>Multiple Points of Use</i>  | <i>FY14</i>  |            |            | (1,370)    | (1,560)    | (1,200)    | (1,360)    | (640)      | (730)      | (1,370)    | (760)      | (800)      | (1,560)    |
| 123    | 719  | Howe         |      | Fischbach    | <i>Religious Affiliation Exemption</i>   | <i>FY14</i>  |            |            | (143)      | (105)      | (125)      | (91)       | (93)       | (50)       | (143)      | (52)       | (53)       | (105)      |
| 124    | 469  | Fischer      | 104  | Wiger Senjem | <i>Sales and Use Tax Exemption for Cities &amp; Counties</i>   | <i>FY13</i>  |            |            |            |            | (202,300)  | (221,900)  |            |            | 0          |            |            | 0          |
| 125    |      |              |      |              | <i>Sales and Use Tax Exemption for Cities &amp; Counties (Effective Jan 1, 2014)</i>                                   |              |            |            |            |            |            |            | (49,800)   | (122,200)  | (172,000)  | (125,400)  | (128,700)  | (254,100)  |
| 126    | 1341 | Schoen       | 1203 | Eaton        | <i>Durable Medical Goods Exemption (Conference Eff. July 1, 2013)</i>  | <i>FY14</i>  |            |            | (790)      | (920)      | (1,980)    | (800)      | (370)      | (420)      | (790)      | (450)      | (470)      | (920)      |
| 127    | 1431 | Mahoney      | 868  | Schmit       | <i>Data center qualifications modification</i>   | <i>FY13</i>  |            |            |            |            | (1,700)    | (5,100)    | 0          | (2,000)    | (2,000)    | (2,100)    | (6,200)    | (8,300)    |
| 128    | 352  | Anderson, P. | 621  | Ingebrigtsen | <i>Critical Access Dental Clinic Sales Tax Exemption</i>   | <i>FY13</i>  |            |            |            |            | (28)       | (14)       |            |            |            |            |            |            |
| 129    |      |              |      |              | <i>Critical Access Dental Clinic Sales Tax Exemption with the A57 Amendment</i>  |              |            |            |            |            |            |            | (240)      | (30)       | (270)      | (30)       | (30)       | (60)       |
| 130    | 811  | Persell      | 303  | Rest         | <i>Sales Tax On Aircraft Deposit in the Special Airports Fund</i>  | <i>FY13</i>  |            |            |            |            | (4,800)    | (4,800)    | (2,900)    | (2,900)    | (5,800)    | (2,900)    | (2,900)    | (5,800)    |
| 131    |      |              | 303  | Rest         | <i>Sales and Use Tax Exemption for Aircraft Parts and Labor</i>  | <i>FY13</i>  |            |            |            |            | (7,400)    | (8,100)    | (3,600)    | (3,800)    | (7,400)    | (4,000)    | (4,100)    | (8,100)    |
| 132    |      |              |      | Kent         | <i>High and Low Intensity Research Facility Construction Materials Sales Tax Exemption</i>                             | <i>FY13</i>  |            |            |            |            | (2,530)    | (870)      | (1,000)    | (1,900)    | (2,900)    | (1,000)    | 0          | (1,000)    |
| 133    | 1012 | Beard        | 949  | Pratt        | <i>Industrial Measurement Facility Construction Materials Sales Tax Exemption</i>                                      | <i>FY14</i>  |            |            | 0          | (815)      | 0          | (710)      | 0          | 0          | 0          | (815)      | 0          | (815)      |
| 134    | 1781 | Hortman      | 1615 | Eaton        | <i>Biopharmaceutical Facility Construction Materials Sales Tax Exemption</i>   | <i>FY14</i>  |            |            | 0          | (940)      | 0          | (800)      | 0          | 0          | 0          | 0          | (940)      | (940)      |
| 135    |      |              | 207  | Wiklund      | <i>Retail/Hotel/Amusement Park/Office Construction Project Materials Exemption</i>                                     | <i>FY13</i>  |            |            |            |            | (3,300)    | (4,600)    |            |            |            |            |            |            |
| 136    | 409  | Norton       | 343  | Senjem Skoe  | <i>Rochester Medical Development Facilities Construction Materials Sales Tax Exemption</i>                             | <i>FY14</i>  |            |            |            |            | 0          | (600)      |            |            |            |            |            |            |
| 137    | 409  | Norton       |      |              | <i>Rochester Medical Development Facilities Construction Materials Sales Tax Exemption</i>                             | <i>FY 16</i> |            |            | 0          | (715)      |            |            | 0          | 0          | 0          | (345)      | (370)      | (715)      |

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| Line # | HF   | Author       | SF   | Author   | Description  | Eff. Date | Gov Mar      | Gov Mar       | House            | House           | Senate         | Senate         | Conference    | Conference     | Conference    | Conference    | Conference    | Conference     |          |
|--------|------|--------------|------|----------|--|-----------|--------------|---------------|------------------|-----------------|----------------|----------------|---------------|----------------|---------------|---------------|---------------|----------------|----------|
|        |      |              |      |          |  |           | FY 2014-15   | FY 2016-17    | FY 2014-15       | FY 2016-17      | FY 2014-15     | FY 2016-17     | FY 2014       | FY 2015        | FY 2014-15    | FY 2016       | FY 2017       | FY 2016-17     |          |
| 138    | 1483 | Metsa        |      |          | Existing Structure at Resort/Recreational Camping Area Construction Materials Exemption  | FY 14     |              |               | (960)            | (1,050)         |                |                |               |                |               |               |               |                |          |
| 139    |      |              | 1451 | Jensen   | Greater MN Business Expansion Sales Tax Exemption  | FY13      |              |               |                  |                 | (1,000)        | (2,000)        | 0             | (6,600)        | (6,600)       | (6,600)       | (6,600)       | (6,600)        | (13,200) |
| 140    | 428  | Anzelc       |      |          | Public Safety Radio Communication/Other Systems Exemption  | FY 14     |              |               | (1,600)          | (450)           |                |                |               |                |               |               |               |                |          |
| 141    | 802  | McNamar      |      |          | Coin-Operated Amusement Machine Exemption  | FY 14     |              |               | (380)            | (460)           |                |                |               |                |               |               |               |                |          |
| 142    | 1080 | Davnie       |      |          | Non Profit Car Sharing Organization Exemption  | FY 14     |              |               | (75)             | (95)            |                |                |               |                |               |               |               |                |          |
| 143    | 1696 | Erickson, R. |      | Koenen   | Payments Made to An Electric Cooperative By A Customer Exemption   | FY 14     |              |               | 0                | 0               |                |                | 0             | 0              | 0             | 0             | 0             | 0              | 0        |
| 144    | 1381 | Myhra        |      |          | Modifies Definition of Retail to Include Rent-to-Own or Lease-to-Own. Also Allows Sales Tax To Be Paid On An Incremental Basis | FY 14     |              |               | 0                | 0               |                |                |               |                |               |               |               |                |          |
| 145    |      |              |      |          |  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 146    |      |              |      |          | <b>Subtotal General Sales Tax Changes</b>  |           | <b>9,700</b> | <b>12,460</b> | <b>(125,418)</b> | <b>(31,950)</b> | <b>95,997</b>  | <b>52,375</b>  | <b>67,207</b> | <b>(7,640)</b> | <b>59,567</b> | <b>17,218</b> | <b>66,347</b> | <b>83,565</b>  |          |
| 147    |      |              |      |          |  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 148    |      |              |      |          | <b>Statewide General Levy</b>  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 149    |      |              |      |          | Eliminate Public Utility Elec Gen Exempt   | TP14      |              |               |                  | 0               | 32,100         | 43,000         |               |                | 0             |               |               |                | 0        |
| 150    |      |              |      |          | Fix rate at 2002 level   | TP14      |              |               |                  | 0               | 143,600        | 218,500        |               |                | 0             |               |               |                | 0        |
| 151    |      |              |      |          | <b>Subtotal Statewide Property Tax Changes</b>   |           | <b>0</b>     | <b>0</b>      | <b>0</b>         | <b>0</b>        | <b>175,700</b> | <b>261,500</b> | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       |          |
| 152    |      |              |      |          |  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 153    |      |              |      |          | <b>Estate Tax</b>  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 154    | 1092 | Poppe        | 900  | Koenen   | Modify Qualified Farm and Small Business Provisions  | TY13      |              |               | 23,800           | 47,200          | 23,800         | 47,200         | 9,200         | 14,600         | 23,800        | 20,400        | 26,800        | 47,200         |          |
| 155    |      |              |      |          | Modify Qualifications Allowing Relative & Special Homestead Property Under the Qualified Farm Exemption                        | TY13      |              |               | (Unknown)        | (Unknown)       |                |                | (Unknown)     | (Unknown)      | (Unknown)     | (Unknown)     | (Unknown)     | (Unknown)      |          |
| 156    | 805  | Mullery      |      |          | Impose Gift Tax & Include Certain Gifts in Estate  | TY13      |              |               | 41,400           | 65,200          |                |                | 13,500        | 27,900         | 41,400        | 31,200        | 34,000        | 65,200         |          |
| 157    | 806  | Mullery      |      |          | Taxation of Nonresident Property Held in a Pass-Through Entity   | TY13      |              |               | 12,800           | 15,300          |                |                | 5,400         | 7,400          | 12,800        | 7,600         | 7,700         | 15,300         |          |
| 158    |      |              |      |          | <b>Subtotal Estate Tax</b>   |           | <b>0</b>     | <b>0</b>      | <b>78,000</b>    | <b>127,700</b>  | <b>23,800</b>  | <b>47,200</b>  | <b>28,100</b> | <b>49,900</b>  | <b>78,000</b> | <b>59,200</b> | <b>68,500</b> | <b>127,700</b> |          |
| 159    |      |              |      |          |  |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 160    |      |              |      |          | <b>Special Taxes</b>   |           |              |               |                  |                 |                |                |               |                |               |               |               |                |          |
| 161    |      |              | 1407 | Pederson | Combined Net to Gross Receipts & Exempt for Certain Bingo Halls  | FY14      |              |               |                  |                 | (620)          | (620)          |               |                | 0             |               |               |                | 0        |
| 162    |      |              |      | Ruud     | Expands the Exemption for Certain Annual Raffles   |           |              |               |                  |                 | (77)           | (80)           |               |                | 0             |               |               |                | 0        |
| 163    |      |              |      | Ruud     | Expands the Exemption for Certain Annual Raffles Reducing the Prize Threshold (A57 Amendment)                                  |           |              |               |                  |                 |                |                | (Negligible)  | (Negligible)   | (Negligible)  | (Negligible)  | (Negligible)  | (Negligible)   |          |

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|--------|------|------------|------------|----------|--|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|        |      |            |            |          |  |           | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014-15 | FY 2016-17 | FY 2014    | FY 2015    | FY 2014-15 | FY 2016    | FY 2017    | FY 2016-17 |
| 164    |      |            | 1617       | Division | Sports Memorabilia (13%)   | FY14      |            |            |            |            | 32,300     | 38,100     |            |            | 0          |            |            | 0          |
| 165    | 1743 | Lenczewski |            |          | Sports Memorabilia (10%)   | FY14      |            |            | 16,000     | 18,800     |            |            |            |            |            |            |            |            |
| 166    | Gov  | 677        | 552        | Governor | Motor Vehicle Rental Tax - Increase  | FY14      | 15,000     | 16,500     | 15,000     | 16,500     | 15,000     | 16,500     | 6,700      | 7,700      | 14,400     | 8,100      | 8,400      | 16,500     |
| 167    |      |            |            |          | Subtotal Other Special Tax Changes   |           | 15,000     | 16,500     | 31,000     | 35,300     | 46,603     | 53,900     | 6,700      | 7,700      | 14,400     | 8,100      | 8,400      | 16,500     |
| 168    |      |            |            |          |  |           |            |            |            |            |            |            |            |            |            |            |            |            |
| 169    | 91   | Lenczewski | 552        | Governor | Cigarette Excise Tax   | FY 14     | 318,800    | 329,600    |            |            |            |            |            |            |            |            |            |            |
| 170    |      |            | 1617       | Division | Increase the Excise Tax on Cigarettes by \$0.94/pack & Convert the Health Impact Fee of \$0.75/pack to a Tax   |           |            |            |            |            | 598,900    | 632,700    |            |            |            |            |            |            |
| 171    |      |            |            |          | Increase the Excise Tax on Cigarettes by \$1.60/pack & Convert Existing Health Impact Fee (\$0.75) to A Cigarette Excise Tax.                          | FY 14     |            |            | 664,900    | 703,500    |            |            | 317,000    | 347,900    | 664,900    | 350,800    | 352,700    | 703,500    |
| 172    |      |            | 552        | Governor | In-Lieu Sales tax on Cigarettes at 6.875%  | FY 14     | 2,300      | 2,500      | (3,200)    | (4,200)    | 1,900      | 2,000      | (1,400)    | (1,800)    | (3,200)    | (2,000)    | (2,200)    | (4,200)    |
| 173    |      |            | 552        | Governor | Cigarette Floor Stocks Tax   | FY 14     | 17,900     | 0          | 30,400     | 0          | 17,900     | 0          | 32,400     | 0          | 32,400     | 0          | 0          | 0          |
| 174    |      |            |            |          | Cigarette Floor Stocks Tax Set-Aside to the Stadium Reserve  |           |            |            |            |            |            |            | (26,500)   | 0          | (26,500)   |            |            |            |
| 175    |      |            | 209        | Dibble   | Nonsettlement Fee  | FY 14     | 0          | 0          | 120        | 120        | 1,200      | 1,200      | 60         | 60         | 120        | 60         | 60         | 120        |
| 176    |      |            |            |          | Cigarette & Tobacco Refunds  | FY 14     |            |            | (400)      | (400)      |            |            | (200)      | (200)      | (400)      | (200)      | (200)      | (400)      |
| 177    |      |            |            |          | Interaction with Set-Aside to the Stadium Reserve  |           |            |            |            |            |            |            | (1,307)    | 0          | (1,307)    | 0          | 0          | 0          |
| 178    |      |            |            |          | Subtotal - Cigarettes  |           | 339,000    | 332,100    | 691,820    | 699,020    | 619,900    | 635,900    | 320,053    | 345,960    | 666,013    | 348,660    | 350,360    | 699,020    |
| 179    |      |            |            |          | Reduction in Transfer to the General Fund from the Health Impact Fund  |           | (44,700)   | (45,500)   |            |            |            |            |            |            |            |            |            |            |
| 180    |      |            |            |          | Repeal Cigarette Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer   | FY 14     |            |            | (321,000)  | (328,600)  | (320,920)  | (328,590)  | (154,500)  | (166,500)  | (321,000)  | (165,300)  | (163,300)  | (328,600)  |
| 181    |      |            |            |          | Subtotal - Cigarettes After Transfer   |           | 294,300    | 286,600    | 370,820    | 370,420    | 298,980    | 307,310    | 165,553    | 179,460    | 345,013    | 183,360    | 187,060    | 370,420    |
| 182    |      |            |            |          |  |           |            |            |            |            |            |            |            |            |            |            |            |            |
| 183    |      |            |            |          |  |           |            |            |            |            |            |            |            |            |            |            |            |            |
| 184    |      |            |            |          | Other Tobacco Products Excise Tax Increased by 20%   | FY 14     | 25,200     | 28,400     |            |            |            |            |            |            |            |            |            |            |
| 185    |      |            | 552<br>791 | Koenen   | Other Tobacco Products Excise Tax Increased from 35% to 90% (Increase of 20% & Converted the Health Impact Fee of 35% to a Tax) (Includes Moist Snuff) |           |            |            |            |            | 71,900     | 90,400     |            |            |            |            |            |            |
| 186    |      |            |            |          | Tobacco Rate Excise Tax Increased from 35% to 95% of the wholesale price with Minimum Tax on Moist Snuff   | FY 14     |            |            | 97,100     | 110,200    |            |            | 45,500     | 51,600     | 97,100     | 53,900     | 56,300     | 110,200    |
| 187    |      |            |            |          | Tobacco - Sales Tax Interaction  | FY 14     | 800        | 900        | 1,300      | 1,400      | 800        | 800        | 600        | 700        | 1,300      | 700        | 700        | 1,400      |
| 188    |      |            |            |          | Subtotal - Tobacco   |           | 26,000     | 29,300     | 98,400     | 111,600    | 72,700     | 91,200     | 46,100     | 52,300     | 98,400     | 54,600     | 57,000     | 111,600    |
| 189    |      |            |            |          | Reduction in Transfer to the General Fund from the Health Impact Fund  |           | (3,400)    | (3,900)    |            |            |            |            |            |            |            |            |            |            |
| 190    |      |            |            |          | Repeal Tobacco Health Impact Fee/Loss to General Fund without Health Impact Fee Transfer   | FY 14     |            |            | (55,400)   | (62,500)   | (55,410)   | (62,480)   | (25,900)   | (29,500)   | (55,400)   | (30,600)   | (31,900)   | (62,500)   |
| 191    |      |            |            |          | Subtotal - Tobacco After Transfer  |           | 22,600     | 25,400     | 43,000     | 49,100     | 17,290     | 28,720     | 20,200     | 22,800     | 43,000     | 24,000     | 25,100     | 49,100     |
| 192    |      |            |            |          |  |           |            |            |            |            |            |            |            |            |            |            |            |            |
| 193    |      |            | 791        | Koenen   | Little Cigars - Cigarette Excise Tax Equivalent  | FY 14     |            |            |            |            | 21,000     | 22,000     |            |            |            |            |            |            |



**GENERAL FUND TAX REVENUES**  
**Governor March, HF 677-3E and HF 667-1UE**  
**Dollars in Thousands**

Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.

| Line # | HF   | Author     | SF   | Author    | Description   | Eff. Date     | Gov Mar        | Gov Mar        | House          | House          | Senate         | Senate         | Conference     | Conference     | Conference     | Conference     | Conference     | Conference     |  |
|--------|------|------------|------|-----------|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
|        |      |            |      |           |   |               | FY 2014-15     | FY 2016-17     | FY 2014-15     | FY 2016-17     | FY 2014-15     | FY 2016-17     | FY 2014        | FY 2015        | FY 2014-15     | FY 2016        | FY 2017        | FY 2016-17     |  |
| 194    |      |            | 791  | Koenen    | Little Cigars - Other Tobacco Products Excise Tax   | FY 14         |                |                |                |                | (4,000)        | (4,200)        |                |                |                |                |                |                |  |
| 195    |      |            | 791  | Koenen    | Little Cigars - Sales Tax   | FY 14         |                |                |                |                | 400            | 400            |                |                |                |                |                |                |  |
| 196    |      |            | 1617 | Division  | Premium Cigars Minimum Tax  | FY 14         |                |                |                |                | (700)          | (800)          | (400)          | (500)          | (900)          | (500)          | (500)          | (1,000)        |  |
| 197    |      |            |      |           | Cigarette and Other Tobacco Products Refunds  | FY 14         |                |                |                |                | (400)          | (400)          |                |                |                |                |                |                |  |
| 198    |      |            |      |           | Impose Cigarette tax on Little Cigars - Excise Tax Rate Change  | FY 14         |                |                | 19,900         | 20,300         |                |                | 9,600          | 10,300         | 19,900         | 10,200         | 10,100         | 20,300         |  |
| 199    |      |            |      |           | Impose Cigarette tax on Little Cigars - Impose Non Settlement Fee   | FY 14         |                |                | 2,900          | 3,000          |                |                | 1,400          | 1,500          | 2,900          | 1,500          | 1,500          | 3,000          |  |
| 200    |      |            |      |           | Impose Cigarette tax on Little Cigars - In Lieu Sales Tax at 6.875%   | FY 14         |                |                | 3,200          | 3,400          |                |                | 1,500          | 1,700          | 3,200          | 1,700          | 1,700          | 3,400          |  |
| 201    |      |            |      |           | Impose Cigarette tax on Little Cigars - Other Tobacco Products  | FY 14         |                |                | (4,000)        | (4,200)        |                |                | (1,900)        | (2,100)        | (4,000)        | (2,100)        | (2,100)        | (4,200)        |  |
| 202    |      |            |      |           | Impose Cigarette tax on Little Cigars - Sales Tax Interaction   | FY 14         |                |                | (1,500)        | (1,600)        |                |                | (700)          | (800)          | (1,500)        | (800)          | (800)          | (1,600)        |  |
| 203    |      |            |      |           | Subtotal - Little Cigars  |               |                |                | 20,500         | 20,900         | 16,300         | 17,000         | 9,500          | 10,100         | 19,600         | 10,000         | 9,900          | 19,900         |  |
| 204    |      |            |      |           |   |               |                |                |                |                |                |                |                |                |                |                |                |                |  |
| 205    |      |            |      |           | <b>Subtotal Cigarette, Tobacco, Moist Snuff, Little Cigars, &amp; Premium Cigar Changes After Reduction in Transfers</b>  |               | <b>316,900</b> | <b>312,000</b> | <b>434,320</b> | <b>440,420</b> | <b>332,570</b> | <b>353,030</b> | <b>195,253</b> | <b>212,360</b> | <b>407,613</b> | <b>217,360</b> | <b>222,060</b> | <b>439,420</b> |  |
| 206    |      |            |      |           |   |               |                |                |                |                |                |                |                |                |                |                |                |                |  |
| 207    | 885  | Clark      |      |           | Alcohol Excise Tax Increase, Equivalent of 7 cents/drink  | FY 14         |                |                | 338,400        | 367,000        |                |                |                |                |                |                |                |                |  |
| 208    | 1109 | Torkelson  | 587  | Dahms     | Small Brewer Credit Qualifying Threshold Increase from 100,000 to 250,000 Barrels   |               |                |                |                |                | (840)          | (860)          | (420)          | (420)          | (840)          | (430)          | (430)          | (860)          |  |
| 209    |      |            |      |           | Small Brewer Credit Modifications Parameters Increased  | FY 14         |                |                | (7,800)        | (8,000)        |                |                |                |                |                |                |                |                |  |
| 210    |      |            |      |           | Small Winery Credit   | FY 14         |                |                | (520)          | (520)          |                |                |                |                |                |                |                |                |  |
| 211    |      |            |      |           | Interactions with Sales Tax   | FY 14         |                |                | 12,000         | 12,900         |                |                |                |                |                |                |                |                |  |
| 212    |      |            |      |           | Interaction with Liquor Gross Receipts  | FY 14         |                |                | 4,600          | 5,000          |                |                |                |                |                |                |                |                |  |
| 213    |      |            |      |           | Subtotal Alcohol Changes  |               | <b>0</b>       | <b>0</b>       | <b>346,680</b> | <b>376,380</b> | <b>(840)</b>   | <b>(860)</b>   | <b>(420)</b>   | <b>(420)</b>   | <b>(840)</b>   | <b>(430)</b>   | <b>(430)</b>   | <b>(860)</b>   |  |
| 214    |      |            |      |           |   |               |                |                |                |                |                |                |                |                |                |                |                |                |  |
| 215    |      |            |      |           | <b>Minerals</b>   |               |                |                |                |                |                |                |                |                |                |                |                |                |  |
| 216    |      |            |      | Tomassoni | Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund  | Production 13 |                |                |                |                | (3,900)        | (4,140)        |                |                | 0              |                |                | 0              |  |
| 217    |      |            |      |           | 2.5 Cent Reduction in Distribution to the GF of the Occupation Tax; Deposit in the Special Revenue Fund   |               |                |                |                |                |                |                | (970)          | (980)          | (1,950)        | (1,010)        | (1,060)        | (2,070)        |  |
| 218    | 1493 | Lenczewski |      |           | Increase Taconite Occupation Rate from 2.45% to 4.9%  | TY 13         |                |                | 38,700         | 40,600         |                |                |                |                |                |                |                |                |  |
| 219    | 1336 | Hansen     |      |           | Fracturing Sand Taxes: (1) Extraction Tax of 55 Cents/Cubic Yard On Shipped Product Payable By Person Extracting the Sand; Covered Operations Exempt; (2) Processing Tax of 3% of Market Value (1% for Covered Facility) of Fracturing Sand Washed in MN Payable by the Person Washing the Sand | DFE           |                |                | 2,110          | 4,100          |                |                |                |                |                |                |                |                |  |
| 220    |      |            |      |           | Subtotal Minerals   |               | <b>0</b>       | <b>0</b>       | <b>40,810</b>  | <b>44,700</b>  | <b>(3,900)</b> | <b>(4,140)</b> | <b>(970)</b>   | <b>(980)</b>   | <b>(1,950)</b> | <b>(1,010)</b> | <b>(1,060)</b> | <b>(2,070)</b> |  |

**GENERAL FUND TAX REVENUES**  
**Governor March, HF 677-3E and HF 667-1UE**  
**Dollars in Thousands**

*Note: Positive numbers represent revenue gains or appropriation reductions. Negative numbers represent revenue losses (tax expenditures) or appropriations. "Negli" means negligible impact, meaning less than \$5,000.*

| Line # | HF | Author | SF | Author | Description   | Eff. Date | Gov Mar<br>FY 2014-15 | Gov Mar<br>FY 2016-17 | House<br>FY 2014-15 | House<br>FY 2016-17 | Senate<br>FY 2014-15 | Senate<br>FY 2016-17 | Conference<br>FY2014 | Conference<br>FY 2015 | Conference<br>FY 2014-15 | Conference<br>FY 2016 | Conference<br>FY 2017 | Conference<br>FY 2016-17 |  |
|--------|----|--------|----|--------|---|-----------|-----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|--------------------------|-----------------------|-----------------------|--------------------------|--|
| 221    |    |        |    |        |   |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |  |
| 222    |    |        |    |        |   |           |                       |                       |                     |                     |                      |                      |                      |                       |                          |                       |                       |                          |  |
| 223    |    |        |    |        | <b>TOTAL - ALL TAX REVENUE CHANGES<br/>(Incl. Transfer)</b> |           | <b>1,794,065</b>      | <b>1,742,020</b>      | <b>2,640,437</b>    | <b>1,544,160</b>    | <b>1,875,660</b>     | <b>1,930,845</b>     | <b>1,126,620</b>     | <b>994,320</b>        | <b>2,120,940</b>         | <b>1,028,558</b>      | <b>1,101,537</b>      | <b>2,130,095</b>         |  |

**GENERAL FUND TAX REVENUES, AIDS AND CREDITS**

**Governor March, HF 677-3E and HF 667-1UE**

Dollars in Thousands

Note: Positive numbers are increases to program expenditures; negative numbers are decreases to program spending (cost savings). "Negli" means negligible impact, meaning less than \$5,000.

| Line #                      | HF              | Author                     | SF          | Author             | Description  | Gov March                   |            | House HF 677-3E |            | Senate HF 677 - 1UE |            | Conference Committee/ Chapter 143 |         |            |         |         |            |
|-----------------------------|-----------------|----------------------------|-------------|--------------------|--|-----------------------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|                             |                 |                            |             |                    |  | FY 2014-15                  | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|                             |                 |                            |             |                    |  | <b>TAX AIDS AND CREDITS</b> |            |                 |            |                     |            |                                   |         |            |         |         |            |
| <b>Property Tax Refunds</b> |                 |                            |             |                    |  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| <i>Proposed Changes</i>     |                 |                            |             |                    |  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 1                           |                 |                            |             |                    |  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 2                           |                 |                            | 552         | Governor           | <i>PTR Interaction - Gov (Incl. K12 Proposal)</i>  | (2,870)                     | (5,960)    |                 |            |                     |            |                                   |         |            |         |         |            |
| 3                           | 2<br>333        | Davnie<br>Davnie           |             |                    | <i>Increase Homestead Credit Refund; decrease threshold percentage for homeowners, modify definition of income to exclude retirement contributions</i>                           |                             |            | 85,600          | 179,300    |                     |            | 0                                 | 85,600  | 85,600     | 88,200  | 91,100  | 179,300    |
| 4                           |                 |                            |             |                    | <i>Notification of Potential Eligibility</i>   |                             |            | 339             | 128        |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 5                           |                 |                            |             |                    | <i>Homeowner PTR participation incrs- one year + report</i>  |                             |            | 71,000          | 148,000    |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 6                           |                 |                            |             |                    | <i>Targeted Notification - one year + report</i>   |                             |            |                 |            |                     |            | 0                                 | 34,000  | 34,000     | 35,000  | 36,000  | 71,000     |
| 7                           |                 |                            |             |                    | <b>Subtotal Homeowner PTR changes</b>  | (2,870)                     | (5,960)    | 156,939         | 327,428    | 0                   | 0          | 0                                 | 119,600 | 119,600    | 123,200 | 127,100 | 250,300    |
| 9                           |                 |                            |             |                    | <i>Proposed Changes</i>  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 11                          |                 |                            |             |                    |  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 12                          |                 |                            | 552<br>1583 | Governor<br>Koenen | <i>Increase Renter Property Tax Refunds</i>  | 18,400                      | 38,800     |                 |            | 18,400              | 38,800     |                                   |         | 0          |         |         | 0          |
| 13                          | 2<br>333<br>173 | Davnie<br>Davnie<br>Morgan |             |                    | <i>Increase Renter Property Tax Refund; decrease threshold percentage for renters, increase maximum refunds, modify definition of income to exclude retirement contributions</i> |                             |            | 15,500          | 33,600     |                     |            | 0                                 | 15,500  | 15,500     | 16,400  | 17,200  | 33,600     |
| 14                          |                 |                            |             |                    | <b>Subtotal Renter PTR changes</b>   |                             |            | 15,500          | 33,600     | 18,400              | 38,800     | 0                                 | 15,500  | 15,500     | 16,400  | 17,200  | 33,600     |
| 16                          |                 |                            |             |                    | <i>Proposed Changes</i>  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 19                          |                 |                            |             |                    |  |                             |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 20                          |                 |                            | 492         | Skoe               | <i>SFIA; Remove Limit &amp; Create a New Payment Rate (\$7.25/acre); Add'l Limitation</i>  |                             |            |                 |            | 4,310               | 4,350      |                                   |         | 0          |         |         | 0          |
| 21                          |                 |                            |             |                    | <i>SFIA; Remove Limit &amp; Retain Current Rate of \$7/acre; Make further limitations</i>  |                             |            |                 |            |                     |            | 1,950                             | 1,950   | 3,900      | 1,950   | 1,950   | 3,900      |
| 22                          | 1493            | Lenczewski                 |             |                    | <i>Sustainable Forest Credits (SFIA) - max refund not to exceed one-half property taxes</i>  |                             |            | (2,000)         | (4,300)    |                     |            |                                   |         |            |         |         |            |
| 23                          |                 |                            |             |                    | <b>Subtotal Forest Land Credits (SFIA) changes</b>   |                             |            | (2,000)         | (4,300)    | 4,310               | 4,350      | 1,950                             | 1,950   | 3,900      | 1,950   | 1,950   | 3,900      |

| Line # | HF   | Author     | SF   | Author   | Description   | Gov March  |            | House HF 677-3E |            | Senate HF 677 - 1UE |                         | Conference Committee/ Chapter 143 |         |            |         |         |            |
|--------|------|------------|------|----------|---|------------|------------|-----------------|------------|---------------------|-------------------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |            |      |          |   | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17              | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |            |      |          |   | 25         |            |                 |            |                     | <b>Section Summary:</b> |                                   |         |            |         |         |            |
| 27     |      |            |      |          | <b>Subtotal - Property Tax Refunds Changes only</b> | (2,870)    | (5,960)    | 170,439         | 356,728    | 22,710              | 43,150                  | 1,950                             | 137,050 | 139,000    | 141,550 | 146,250 | 287,800    |
| 28     |      |            |      |          | <b>Other Tax Refunds</b>                            |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 29     |      |            |      |          | <b>Proposed Changes</b>                             |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 31     |      |            |      |          | <i>Suspend PCR for 4 years</i>                      |            |            | (12,000)        | (12,000)   |                     |                         |                                   |         | 0          | 0       | 0       | 0          |
| 32     | 1493 | Lenczewski |      |          | <b>Subtotal Political Contribution Rfnd changes</b> |            |            | (12,000)        | (12,000)   | 0                   | 0                       | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 33     |      |            |      |          | <b>Section Summary:</b>                             |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 36     |      |            |      |          | <b>Subtotal - Other Tax Refunds Changes only</b>    | 0          | 0          | (12,000)        | (12,000)   | 0                   | 0                       | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 37     |      |            |      |          |   |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 39     |      |            |      |          |   |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 40     |      |            |      |          | <b>Aids and Credits</b>                             |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 41     |      |            |      |          | <b>Proposed Changes</b>                             |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 43     |      |            |      |          | <i>LGA Increase and Formula Change</i>              | 80,000     | 160,000    |                 |            | 80,000              | 160,000                 | 0                                 | 80,000  | 80,000     | 80,000  | 80,000  | 160,000    |
| 44     |      |            | 552  | Governor |   |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 45     |      |            | 1491 | Reinert  |   |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 46     | 1608 | Lien       |      |          | <i>LGA Increase and Formula Change</i>              |            |            | 80,000          | 160,000    |                     |                         |                                   |         |            |         |         |            |
| 47     |      |            |      |          | inflation adjustment                                |            |            | 0               | 29,400     |                     |                         |                                   |         |            |         |         |            |
| 48     |      |            |      |          | population growth adjustment                        |            |            | 0               | 13,700     |                     |                         |                                   |         |            |         |         |            |
| 49     |      |            |      |          | modified population growth adjustment               |            |            |                 |            |                     |                         | 0                                 | 0       | 0          | 2,500   | 5,000   | 7,500      |
| 50     |      |            |      |          | Mahnomen LGA Increase                               |            |            |                 |            |                     |                         | 0                                 | 160     | 160        | 160     | 160     | 320        |
| 51     |      |            |      |          | Red Wing LGA Increase (one-time)                    |            |            |                 |            |                     |                         | 0                                 | 1,000   | 1,000      | 0       | 0       | 0          |
| 52     |      |            |      |          | property tax interactions                           |            |            | (2,640)         | (6,620)    | (1,890)             | (3,780)                 | 0                                 | (2,590) | (2,590)    | (2,640) | (2,720) | (5,360)    |
| 54     |      |            |      |          | <b>Subtotal Local Government Aid Changes only</b>   | 80,000     | 160,000    | 77,360          | 196,480    | 78,110              | 156,220                 | 0                                 | 78,570  | 78,570     | 80,020  | 82,440  | 162,460    |
| 56     |      |            |      |          | <b>Proposed Changes</b>                             |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |
| 57     |      |            | 552  | Governor | <i>County Program Aid Increase</i>                  | 40,000     | 80,000     |                 |            | 40,000              | 80,000                  |                                   |         |            |         |         |            |
| 58     | 2    | Davnie     |      |          | <i>County Program Aid Increase + tech amd</i>       |            |            | 30,000          | 60,000     |                     |                         | 0                                 | 40,000  | 40,000     | 40,000  | 40,000  | 80,000     |
| 59     |      |            |      |          | property tax interactions                           |            |            | (980)           | (1,960)    | (930)               | (1,860)                 | 0                                 | (1,270) | (1,270)    | (1,270) | (1,270) | (2,540)    |
| 60     |      |            | 552  | Senate   | <i>Township Aid (Eff. CY 2014)</i>                  |            |            |                 |            | 5,000               | 10,000                  | 0                                 | 10,000  | 10,000     | 10,000  | 10,000  | 20,000     |
| 61     |      |            |      |          | property tax interactions                           |            |            |                 |            | (230)               | (460)                   | 0                                 | (640)   | (640)      | (640)   | (640)   | (1,280)    |
| 63     |      |            |      |          | <b>Subtotal County/Township Aid Changes only</b>    | 40,000     | 80,000     | 29,020          | 58,040     | 43,840              | 87,680                  | 0                                 | 48,090  | 48,090     | 48,090  | 48,090  | 96,180     |
| 64     |      |            |      |          |   |            |            |                 |            |                     |                         |                                   |         |            |         |         |            |

| Line # | HF   | Author     | SF   | Author   | Description  | Gov March  |            | House HF 677-3E |            | Senate HF 677 - 1UE |            | Conference Committee/ Chapter 143 |         |            |         |         |            |
|--------|------|------------|------|----------|--|------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |            |      |          |  | Gov March  | Gov March  |                 |            |                     |            | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |            |      |          |  | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 |                                   |         |            |         |         |            |
| 66     |      |            |      |          | <b>Proposed Changes</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 67     |      |            | 528  | Skoe     | Mahnomen Aid Increase  |            |            |                 |            | 1,200               | 1,200      | 600                               | 600     | 1,200      | 600     | 600     | 1,200      |
| 68     | 2    | Davnie     |      |          | Mahnomen Aid Sunset  |            |            | (600)           | (1,200)    |                     |            |                                   |         |            |         |         |            |
| 69     |      |            |      |          | property tax interactions  |            |            | 20              | 40         | (10)                | (20)       | 0                                 | (20)    | (20)       | (20)    | (20)    | (40)       |
| 71     |      |            |      |          | <b>Subtotal Mahnomen Aid Changes only</b>  | 0          | 0          | (580)           | (1,160)    | 1,190               | 1,180      | 600                               | 580     | 1,180      | 580     | 580     | 1,160      |
| 76     |      |            |      |          | <b>Proposed Changes</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 77     |      |            | 1500 | Eken     | Disparity Reduction Credit Threshold to 1.9%   |            |            |                 |            | 2,080               | 4,280      | 0                                 | 2,080   | 2,080      | 2,140   | 2,140   | 4,280      |
| 78     | 1638 | Lien       |      |          | Disparity Reduction Credit Threshold from 2.3% to 2.0%   |            |            | 1,560           | 3,200      |                     |            | 0                                 | 2,080   | 0          | 2,140   | 2,140   | 0          |
| 80     |      |            |      |          | <b>Subtotal Border City Disparity Credit Changes only</b>  | 0          | 0          | 1,560           | 3,200      | 2,080               | 4,280      | 0                                 | 2,080   | 2,080      | 2,140   | 2,140   | 4,280      |
| 85     |      |            |      |          | <b>Proposed Changes</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 86     | 1303 | Kiel       | 1069 | Stumpf   | Agricultural Homestead Extension - Flood damage  |            |            | negli           | negli      | negli               | negli      | 0                                 | negli   | negli      | negli   | negli   | negli      |
| 87     |      |            | 1499 | Skoe     | Agricultural Homestead Modifications (Delayed to 1/15)   |            |            |                 |            | 0                   | (1,080)    | 0                                 | negli   | 0          | negli   | negli   | 0          |
| 89     |      |            |      |          | <b>Subtotal Agric MV Homestead Changes only</b>  | 0          | 0          | 0               | 0          | 0                   | (1,080)    | 0                                 | negli   | negli      | negli   | negli   | negli      |
| 92     |      |            |      |          | <b>Proposed Change</b>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 93     |      |            | 1536 | Skoe     | PILT Advisory Group Recommendations (Modified) & Add'l Appropriation   |            |            |                 |            | 9,500               | 9,500      | 4,750                             | 4,750   | 9,500      | 4,750   | 4,750   | 9,500      |
| 94     |      |            |      |          | property tax interactions  |            |            |                 |            | (90)                | (180)      | 0                                 | (120)   | (120)      | (120)   | (120)   | (240)      |
| 96     |      |            |      |          | <b>Subtotal PILT Changes only</b>  | 0          | 0          | 0               | 0          | 9,410               | 9,320      | 4,750                             | 4,630   | 9,380      | 4,630   | 4,630   | 9,260      |
| 128    |      |            |      |          | <b>Proposed Change</b>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 129    |      |            | 935  | Pappas   | Pension Aid  |            |            |                 |            | 2,295               | 45,900     |                                   |         | 0          |         |         | 0          |
| 130    |      |            |      |          | Modified Pension Aid - Police & Fire   |            |            |                 |            |                     |            | 15,500                            | 15,500  | 31,000     | 15,500  | 15,500  | 31,000     |
| 137    |      |            |      |          | <b>Subtotal Pension Aid Changes only</b>   | 0          | 0          | 0               | 0          | 2,295               | 45,900     | 15,500                            | 15,500  | 31,000     | 15,500  | 15,500  | 31,000     |
| 139    |      |            |      |          | <b>Section Summary:</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 141    |      |            |      |          | <b>Subtotal Aids &amp; Credits Changes only</b>  | 120,000    | 240,000    | 107,360         | 256,560    | 136,925             | 303,500    | 20,850                            | 149,450 | 170,300    | 150,960 | 153,380 | 304,340    |
| 142    |      |            |      |          | <b>Property Tax Changes</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 144    | 406  | Davnie     | 312  | Rest     | Modifying the definition of market value or taxable market value to "estimated market value" - PTR impact                        |            |            | 280             | 560        | 200                 | 400        | 0                                 | 270     | 270        | 270     | 270     | 540        |
| 145    | 749  | Paymar     | 633  | Hawj     | City of St. Paul Minor League Ballpark PT Exemption - PTR impact   |            |            | 0               | 110        | 0                   | 80         | 0                                 | 0       | 0          | 0       | 110     | 110        |
| 146    | 1508 | Dehn       | 1194 | Champion | Mpls. Public entertainment facility PTax Abatement - PTR impact  |            |            | 170             | 540        | 120                 | 390        | 0                                 | 160     | 160        | 170     | 350     | 520        |
| 147    | 208  | Lenczewski |      |          | City of Bloomington (MOA); providing expanded tax increment financing powers relating to certain existing districts (PTR impact) |            |            | 690             | 1,480      |                     |            | 0                                 | 670     | 670        | 700     | 740     | 1,440      |
| 148    | 1011 | Erhardt    |      |          | Metro are transit / paratransit capital expenditures - PTR impact  |            |            | 0               | 630        |                     |            | 0                                 | 0       | 0          | 0       | 610     | 610        |

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|--------|------|------------|------|----------|---|------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |            |      |          |   | Gov March  | Gov March  |                 |            |                     |            | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |            |      |          |   | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 |                                   |         |            |         |         |            |
| 149    |      |            | 1026 | Saxhaug  | <i>Pollution Control Public Utility Exemption Modification</i>  |            |            |                 |            | (660)               | (1,350)    |                                   |         | 0          |         |         | 0          |
| 150    |      |            |      |          | <i>Levy limits @ 3% one year only - PTR impact</i>  |            |            |                 |            |                     |            | 0                                 | (1,080) | (1,080)    | (1,360) | (1,700) | (3,060)    |
| 151    | 337  | Lillie     | 161  | Wiger    | <i>Electric Generation Facility; personal property tax exemption</i>  |            |            | 0               | unknown    | 0                   | unknown    | 0                                 | 0       | 0          | unknown | unknown | unknown    |
| 152    | 1593 | Persell    | 1206 | Saxhaug  | <i>Manufactured Home as inventory of "limited" dealer - modified</i>  |            |            | unknown         | unknown    | unknown             | unknown    | 0                                 | unknown | unknown    | unknown | unknown | unknown    |
| 153    | 174  | Allen      | 136  | Hayden   | <i>Exemption for Indian Tribal Owned Nonprofit Property</i>   |            |            | negli           | negli      | negli               | negli      | 0                                 | negli   | negli      | negli   | negli   | negli      |
| 154    | 1635 | Allen      | 1520 | Rest     | <i>Class 4d Valuation Limit - modified</i>  |            |            | unknown         | unknown    | unknown             | unknown    | 0                                 | unknown | unknown    | unknown | unknown | unknown    |
| 155    |      |            | 1012 | Skoe     | <i>Property Tax Valuation Criteria for Conservation Easements</i>   |            |            | unknown         | unknown    | unknown             | unknown    | 0                                 | unknown | unknown    | unknown | unknown | unknown    |
| 156    | 722  | Johnson    |      |          | <i>Property tax due dates modified for federal active military - modified to 4 months</i>   |            |            | unknown         | unknown    |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 157    | 1675 | Barrett    |      |          | <i>Exempt property held for economic development-holding period incrsd from 9 to 15 yrs for cities &gt; 20,000 pop - modified</i> |            |            | 0               | unknown    |                     |            | 0                                 | 0       | 0          | unknown | unknown | unknown    |
| 158    |      |            |      |          | <i>Sales tax Exemption for Cities -PTR impact</i>   |            |            |                 |            |                     |            | 0                                 | (3,570) | (3,570)    | (3,680) | (3,770) | (7,450)    |
| 159    |      |            |      |          | <b>Section Summary:</b>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 160    |      |            |      |          | <b>Subtotal Property Tax Changes only</b>   | 0          | 0          | 1,140           | 3,320      | (340)               | (480)      | 0                                 | (3,550) | (3,550)    | (3,900) | (3,390) | (7,290)    |
| 161    |      |            |      |          | <b>Other Aids and Appropriations</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 162    |      |            |      |          |   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 170    |      |            |      |          |   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 171    |      |            |      |          | <i>Agency Assessments Reimbursement Account</i>   |            |            |                 |            | 10,000              | 10,000     |                                   |         | 0          |         |         | 0          |
| 172    |      |            |      |          | <i>Moose Lake Assessment Reimbursement</i>  |            |            |                 |            |                     |            | 2,000                             | 0       | 2,000      | 0       | 0       | 0          |
| 173    |      |            |      |          | <i>Greater MN Expansion Incentive Program (DEED) Transfer to Special Revenue Fund</i>   |            |            |                 |            |                     |            | 1,000                             | 1,000   | 2,000      | 1,000   | 1,000   | 2,000      |
| 174    |      |            |      |          | <i>Appropriation for Grants to Youth Sports</i>   |            |            |                 |            | 1,615               | 1,905      |                                   |         | 0          |         |         | 0          |
| 175    | 409  | Norton     | 343  | Senjem   | <i>Rochester General Infrastructure Aid - Destination Medical Center</i>  |            |            | 0               | 16,065     | 0                   | 16,065     |                                   |         | 0          |         |         | 0          |
| 176    | 1680 | Dehn       | 1324 | Champion | <i>Hennepin County Disaster Abatement</i>   |            |            | 336             | 0          | 336                 | 0          | 336                               | 0       | 336        | 0       | 0       | 0          |
| 177    |      |            |      |          | <i>American Indian Reimbursement For Cigarette Fees</i>   |            |            |                 |            | 4,400               | 0          |                                   |         | 0          |         |         | 0          |
| 178    |      |            | A-5  |          | <i>Capitol Renovations</i>  |            |            |                 |            | 33,000              | 173,600    |                                   |         | 0          |         |         | 0          |
| 179    |      |            |      |          | <i>Legislative Office Building</i>  |            |            |                 |            |                     |            | 3,000                             | 0       | 3,000      | 0       | 0       | 0          |
| 180    |      |            |      |          | <i>Capitol Renovations Moving Costs</i>   |            |            |                 |            |                     |            | 1,860                             | 0       | 1,860      | 1,380   | 960     | 2,340      |
| 181    |      |            |      |          | <i>Appropriation DOR for City of Minneapolis debt srv</i>   |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 3,700   | 3,700   | 7,400      |
| 182    |      |            |      |          | <i>Bloomington Infrastructure Projects FD Appropriation</i>   |            |            |                 |            |                     |            |                                   |         |            | 6,000   | 6,000   | 12,000     |
| 183    |      |            |      |          | <i>property tax interactions</i>  |            |            |                 |            |                     |            | 0                                 | 0       | 0          | (360)   | (360)   | (720)      |
| 184    |      |            |      |          | <i>DOR - Reports and Studies</i>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 185    | 91   | Lenczewski | 209  | Dibble   | <i>Tobacco Study</i>  |            |            | 100             | 0          | 100                 | -          | 100                               | 0       | 100        | 0       | 0       | 0          |
| 186    |      |            |      |          | <i>Real Property for Business Operations Study</i>  |            |            |                 |            | -                   | -          |                                   |         | -          |         |         | -          |
| 187    |      |            |      |          | <i>Target Excel Coordination Study</i>  |            |            |                 |            |                     |            | 50                                | 0       | 50         | 0       | 0       | 0          |
| 188    |      |            |      |          |   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 189    |      |            |      |          | <i>Agency Appropriations for Tax Bill Related Costs</i>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |

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|--------|------|----------|-----|-----------|---|------------|------------|-----------------|------------|---------------------|-----------------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |          |     |           |   | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17            | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |          |     |           |   | 190        |            |                 |            |                     | Department of Revenue |                                   |         |            |         |         |            |
| 191    |      |          |     |           | Department of Economic Development  |            |            |                 |            |                     |                       | 25                                | 25      | 50         | 25      | 25      | 50         |
| 192    |      |          |     |           | Office of Higher Education  |            |            |                 |            |                     |                       | 0                                 | 20      | 20         | 20      | 20      | 40         |
| 193    |      |          |     |           |   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 194    |      |          |     |           | <b>Education Funding Items:</b>   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 195    | 1327 | Metsa    | 462 | Tomassoni | Taconite Payments to School Districts Modification                        |            |            |                 |            | 1,064               | 70                    | 737                               | 327     | 1,064      | 70      | 0       | 70         |
| 196    | 1646 | Melin    |     | Hoffman   | Approp - Education Advancement Revenue General                            |            |            |                 |            | 83,584              | 213,556               |                                   |         | 0          |         |         | 0          |
| 197    |      |          |     | Hoffman   | Education Appropriation above E12 Omnibus                                 |            |            |                 |            |                     |                       | 0                                 | 60,480  | 60,480     | 74,840  | 82,130  | 156,970    |
| 198    |      |          |     | Skoe      | Appropriation - Operating Referendum Equalization Increase                |            |            |                 |            | 20,666              | (21,639)              | 34,750                            | (5,589) | 29,161     | (3,888) | (3,888) | (7,776)    |
| 199    |      |          |     |           | Property Tax Recognition Shift - Operating Referendum Equalization        |            |            |                 |            | (14,500)            | (23,560)              | 0                                 | (2,980) | (2,980)    | (2,920) | (1,700) | (4,620)    |
| 200    |      |          |     | Skoe      | property tax interactions (oper ref + location equ + integration levy)    |            |            |                 |            | (13,024)            | (54)                  |                                   |         | 0          |         |         | 0          |
| 201    |      |          |     | Skoe      | Aid payment offset (85.3%) General Education                              |            |            |                 |            | (2,339)             | (219)                 |                                   |         | 0          |         |         | 0          |
| 202    |      | Benson   |     | Bonoff    | Aid Payment Offset (85.3%) Other Shifted Programs - Non-General Education |            |            |                 |            |                     |                       | 0                                 | 20,306  | 20,306     | 22,686  | 20,616  | 43,302     |
| 203    |      |          |     |           | K-12 Location Equity aid  |            |            |                 |            |                     |                       | 10,692                            | 50      | 10,742     | (725)   | (436)   | (1,161)    |
| 204    | 630  | Marquart |     |           | Property tax recognition shift - Location Equity                          |            |            | 262,600         | 0          |                     |                       |                                   |         |            |         |         |            |
| 205    |      |          |     |           | K-12 Repay aid payment to 90% in FY 14                                    |            |            | 569,900         | 0          |                     |                       |                                   |         |            |         |         |            |
| 206    |      |          |     |           | K-12 Repay property tax recognition in FY 14                              |            |            | 21,700          | 0          |                     |                       |                                   |         |            |         |         |            |
| 207    |      |          |     |           | K-12 aid appropriation (recog shift savings)                              |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 209    |      |          |     |           | <b>Section Summary:</b>   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 210    |      |          |     |           | <b>Subtotal Other Aids and Approps changes only</b>                       | 0          | 0          | 854,636         | 16,065     | 124,902             | 278,756               | 55,500                            | 73,639  | 129,139    | 102,128 | 108,367 | 210,495    |
| 212    |      |          |     |           | <b>TOTAL AIDS &amp; CREDITS - GF Changes only</b>                         |            |            | 1,121,575       | 620,673    | 284,197             | 624,926               | 78,300                            | 356,589 | 434,889    | 390,738 | 404,607 | 795,345    |
| 213    |      |          |     |           |   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 214    |      |          |     |           |   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |
| 215    |      |          |     |           |   |            |            |                 |            |                     |                       |                                   |         |            |         |         |            |

| Line # | HF   | Author     | SF   | Author    | Description  | Gov March  |            | House HF 677-3E |            | Senate HF 677 - 1UE |            | Conference Committee/ Chapter 143 |         |            |         |         |            |
|--------|------|------------|------|-----------|--|------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |            |      |           |  | Gov March  | Gov March  | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |            |      |           |  | FY 2014-15 | FY 2016-17 |                 |            |                     |            |                                   |         |            |         |         |            |
| 216    |      |            |      |           |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 217    |      |            |      |           | <b>PROPERTY TAX CHANGES (NO STATE IMPACT)</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 218    | 55   | Sudin      | 19   | Lourey    | Carlton County Cemetery Levy   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 219    | 57   | Dill       | 30   | Skoe      | Cook-Orr Hospital District Levy Authority  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
|        |      |            |      | Bakk      |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 220    |      |            | 1280 | Lourey    | Cloquet Fire District  |            |            |                 |            | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 221    | 350  | Simon      | 212  | Franzen   | Special Service Districts - 5 15 year extension without specific legislative authority   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 222    | 613  | Hansen     | 726  | Scalze    | Modifies Authority of Board of Water and Soil Resources  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 223    | 1027 | Kiel       | 868  | Stumpf    | NW MN Multicounty Housing and Redevelopment Levy Authority - 5 year extension  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 224    | 1804 | Davnie     | 1572 | Thompson  | Confessions of Judgement; Chg to Redemption Period   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 225    | 212  | Yarusso    |      |           | Timely filed tax court appeal - CH 36 + tech fix   |            |            | 0               | 0          |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 226    | 660  | Falk       |      |           | Property tax one-year real property valuation freeze on certain (fermentation/biofuels) equipment  |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 227    | 745  | Erhardt    |      |           | Municipal street improvement districts   |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 228    | 1382 | Anzelc     |      |           | Debt issuance authority expansion for certain street improvements-bituminous overlays  |            |            | 0               | 0          |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 229    |      | Mahoney    |      |           | Labor Peace agreements   |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 230    |      |            |      |           | Assessor Accreditation   |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 231    |      |            |      |           | LGA Payment Date Acceleration for Certain Cities   |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 232    |      |            |      |           | Weather Related 2-Wk Delay - PT Due Date for Resorts   |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 233    |      |            |      |           |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 234    |      |            |      |           | <b>MINERALS TAXES (NO STATE IMPACT)</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 235    | 1327 | Metsa      | 462  | Tomassoni | Modifying the Production Tax Rate; Making modifications to the subtraction from taconite school referendum aid *COST see line 177*; establishing a special fund for local development projects |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
|        | 1646 | Melin      |      |           |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 236    |      |            |      |           | Taconite Economic Development Fund - Increased Match Requirement   |            |            | 0               | 0          | 0                   | 0          |                                   |         | 0          |         |         | 0          |
| 237    |      |            |      |           | IRRRB Bond Authorization   |            |            | 0               | 0          | 0                   | 0          |                                   |         | 0          |         |         | 0          |
| 238    | 1246 | Anzelc     | 1162 | Saxhaug   | Iron Range Fiscal Disparities Study (see SR fund)  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 239    |      |            |      |           |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 240    |      |            |      |           | <b>PUBLIC FINANCE (NO STATE IMPACT)</b>  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 241    | 1686 | Lenczewski | 1533 | Rest      | Public Finance Provisions (AA by the A42)  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 242    | 666  | Morgan     | 156  | Dziedzic  | Tax Exempt Bonding Allocation Modification   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 243    | 749  | Paymar     | 633  | Hawj      | St. Paul Bonding Authority Extension   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 244    |      |            |      |           | Waubun-Ogema-White Earth Local Match Req. Modification   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 245    |      |            |      |           | REV  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 246    |      |            |      |           | MAC investment   |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 247    |      |            |      |           | <b>LOCAL TAXES (NO STATE IMPACT)</b>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |



| Line # | HF   | Author    | SF   | Author              | Description  | Gov March  |            | House HF 677-3E |            | Senate HF 677 - 1UE |            | Conference Committee/ Chapter 143 |         |            |         |         |            |
|--------|------|-----------|------|---------------------|--|------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |      |           |      |                     |  | Gov March  | Gov March  | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |      |           |      |                     |  | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
| 248    | 1287 | Davnie    | 1392 | Skoe                | Expenditure modification for local option sales tax referendum   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 249    | 324  | Newberger | 289  | Brown               | Clarifying Clearwater Local Tax Authority  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 250    | 297  | Liebling  | 424  | Schmit              | Rochester Area Local Sales Tax Revenue Sharing Expansion & Modification  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 251    |      |           |      |                     | Rochester Local Option Sales Tax Modification  |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 252    | 750  | Mahoney   | 633  | Hawj                | St. Paul local tax-modify use and extend to 2042   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 253    | 377  | Dorholt   | 79   | Pederson            | St Cloud; Modifying Use and Extension of Authority   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 254    |      | none      | 1617 | Division            | Duluth; Reduce Local Sales Tax Rate  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 255    | 205  | Loeffler  | 13   | Dziedzic            | Reinstating the Hennepin and Ramsey Mortgage & Deed Registry Tax (15 years)  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 256    | 1607 | Simonson  |      |                     | Political subdivision and collection of local lodging taxes-discretionary authority and annual reporting   |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 257    | 905  | Murphy    |      |                     | City of Proctor; modify local option sales tax filing date   |            |            | 0               | 0          |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 258    | 1037 | Persell   |      |                     | City of Bemidji - authorize new local food, beverage and lodging taxes to support Sanford Center operations  |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 259    | 1318 | Swdzinski |      |                     | City of Marshall; modify local option sales tax  |            |            | 0               | 0          |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 260    | 409  | Norton    |      |                     | City of Rochester - authorizes increases in local lodging, food & beverage, and admission taxes, incrs bond authority for public infrastructure projects; Olmsted County transit tax of up to 1 / 4%, wheelage tax \$10 per vehicle; two studies |            |            | 0               | 0          |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 261    | 1444 | Hornstein |      |                     | Omnibus Transportation Finance - allows by resolution up to 1/2 cent local option sales tax and wheelage tax for transportation / transit projects   |            |            | 0               | 0          |                     |            |                                   |         |            |         |         |            |
| 262    |      |           |      |                     |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 263    |      |           |      |                     | <b>TIF (NO STATE IMPACT)</b>   |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 264    |      |           |      | Limmer Clausen Hall | Mining Reclamation General Law TIF District  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 265    |      |           | 669  | Rest                | Jobs Bill Reinstatement and 2 year Extension   |            |            | 0               | 0          | 0                   | 0          |                                   |         |            |         |         |            |
|        |      |           | 846  | Clausen             |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
|        |      |           | 1331 | Housley             |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
|        |      |           | 1463 | Carlson             |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 266    |      |           |      |                     | Jobs Bill modifications- elim obsolete lang, prohibition on aesthetic purpose  |            |            |                 |            |                     |            | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 267    | 732  | Newton    | 610  | Hoffman             | 4-Year Rule Time Limits Extension  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 268    |      |           | 670  | Rest                | Extending the 5-year Rule to 10-years  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 269    | 114  | Lillie    | 48   | Wiger               | Oakdale Special Rules Authorization-modified   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 270    | 529  | Ward      |      | Kent                | Maplewood Special Rules Authorization  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 271    | 617  | Hornstein | 1440 | Champion            | Street Car Financing Value Capture District  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 272    | 104  | Hansen    | 229  | Metzen              | Dakota County TIF Authorization - AA   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 273    | 1201 | Dorholt   | 881  | Pederson            | St. Cloud TIF district status clarified (gap year)   |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |
| 274    | 1169 | Dill      | 942  | Bakk                | Ely TIF district collection extension (expenditures for committed projects)  |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       | 0          |

| Line # | HF  | Author     | SF   | Author   | Description  | Gov March  |            | House HF 677-3E |            | Senate HF 677 - 1UE |            | Conference Committee/ Chapter 143 |         |            |         |         |            |
|--------|-----|------------|------|----------|--|------------|------------|-----------------|------------|---------------------|------------|-----------------------------------|---------|------------|---------|---------|------------|
|        |     |            |      |          |  | Gov March  | Gov March  |                 |            |                     |            | FY2014                            | FY 2015 | FY 2014-15 | FY 2016 | FY 2017 | FY 2016-17 |
|        |     |            |      |          |  | FY 2014-15 | FY 2016-17 | FY 2014-15      | FY 2016-17 | FY 2014-15          | FY 2016-17 |                                   |         |            |         |         |            |
| 275    | 823 | Urdahl     | 592  | Neuman   | Glencoe TIF District Extension                               |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       |            |
| 276    | 668 | Lenczewski | 207  | Wiklund  | Bloomington Parcel Transfer & Central Rail Station Extension |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       |            |
| 277    |     |            | 848  | Clausen  | Apple Valley -Authorizes Extension for TIF Spending          |            |            |                 |            | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       |            |
| 278    |     |            |      |          |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 279    |     |            |      |          | <b>MISCELLANEOUS (NO STATE IMPACT)</b>                       |            |            |                 |            |                     |            |                                   |         |            |         |         |            |
| 280    |     |            | 1617 | Division | Repeal of the Multistate Tax Compact                         |            |            | 0               | 0          | 0                   | 0          | 0                                 | 0       | 0          | 0       | 0       |            |
| 281    |     |            |      |          |  |            |            |                 |            |                     |            |                                   |         |            |         |         |            |

**OTHER FUND TAX REVENUES**

**Governor March, House: HF 677-3E and Senate: HF 667-1UE**

**Dollars in Thousands**

Note: Negative numbers represent revenue losses (tax expenditures) or appropriations. Positive numbers represent revenue gains or appropriation reductions. "Negli" means negligible impact, meaning less than \$5,000.

| Line #              | HF                | Author                           | SF   | Author                  | Description  | A                        | B                        | E                    | H                    | K                    | N                    | O                     | P                     | Q                        | R                     | S                     | T                        |
|---------------------|-------------------|----------------------------------|------|-------------------------|--|--------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|--------------------------|-----------------------|-----------------------|--------------------------|
|                     |                   |                                  |      |                         |  | Gov. March<br>FY 2014-15 | Gov. March<br>FY 2016-17 | HF 677<br>FY 2014-15 | HF 677<br>FY 2016-17 | Senate<br>FY 2014-15 | Senate<br>FY 2016-17 | Conference<br>FY 2014 | Conference<br>FY 2015 | Conference<br>FY 2014-15 | Conference<br>FY 2016 | Conference<br>FY 2017 | Conference<br>FY 2016-17 |
| <b>LEGACY FUNDS</b> |                   |                                  |      |                         |  |                          |                          |                      |                      |                      |                      |                       |                       |                          |                       |                       |                          |
| 1                   |                   |                                  |      |                         | Rate Reduction on Currently Taxed Items (to 0.325%)  |                          |                          |                      |                      | (72,400)             | (80,100)             |                       |                       | 0                        |                       |                       | 0                        |
| 2                   |                   |                                  | 552  | Governor                | Affiliate Nexus  | 569                      | 708                      |                      |                      |                      |                      |                       |                       |                          |                       |                       |                          |
| 3                   |                   |                                  |      |                         | Affiliate Nexus/Drop Ship  |                          |                          |                      |                      | 490                  | 630                  | 250                   | 310                   | 560                      | 340                   | 380                   | 720                      |
| 4                   |                   |                                  |      |                         | Digital Products   |                          |                          |                      |                      | 580                  | 690                  | 235                   | 268                   | 503                      | 281                   | 306                   | 587                      |
| 5                   |                   |                                  |      |                         | Custom Software  |                          |                          |                      |                      | 1,470                | 1,730                |                       |                       | 0                        |                       |                       | 0                        |
| 6                   |                   |                                  |      |                         | Parallel Taxation of Direct Satellite Services   |                          |                          |                      |                      | 130                  | 140                  | 70                    | 80                    | 150                      | 80                    | 90                    | 170                      |
| 7                   |                   |                                  |      |                         | Admission to Stadium Box Seats and Suites - Pro Sports   |                          |                          |                      |                      | 240                  | 250                  |                       |                       | 0                        |                       |                       | 0                        |
| 8                   |                   |                                  |      |                         | Admission to Stadium Box Seats and Suites  |                          |                          | 270                  | 350                  |                      |                      |                       |                       |                          |                       |                       |                          |
| 9                   |                   |                                  |      |                         | Admission to Exhibitions   |                          |                          |                      |                      | 70                   | 80                   |                       |                       | 0                        |                       |                       | 0                        |
| 10                  |                   |                                  |      |                         | Clothing   |                          |                          |                      |                      | 31,000               | 34,500               |                       |                       | 0                        |                       |                       | 0                        |
| 11                  |                   |                                  |      |                         | Over the Counter Drugs   |                          |                          |                      |                      | 4,700                | 5,200                |                       |                       | 0                        |                       |                       | 0                        |
| 12                  |                   |                                  |      |                         | Personal Services (e.g. hair, nails, tattoos)  |                          |                          |                      |                      | 8,700                | 9,700                |                       |                       | 0                        |                       |                       | 0                        |
| 13                  |                   |                                  |      |                         | Other Personal Services  |                          |                          |                      |                      | 1,070                | 1,200                |                       |                       | 0                        |                       |                       | 0                        |
| 14                  |                   |                                  |      |                         | Auto Repair Services   |                          |                          |                      |                      | 15,900               | 18,000               |                       |                       | 0                        |                       |                       | 0                        |
| 15                  |                   |                                  |      |                         | Household Goods Repair & Maintenance   |                          |                          |                      |                      | 3,600                | 4,200                |                       |                       | 0                        |                       |                       | 0                        |
| 16                  |                   |                                  |      |                         | Electronic and Commercial Equipment Repair & Maintenance (incl. Farm Machinery)  |                          |                          |                      |                      | 7,600                | 9,100                | 4,100                 | 4,700                 | 8,800                    | 5,100                 | 5,500                 | 10,600                   |
| 17                  |                   |                                  |      |                         | Warehousing & Storage Services (Excl. Storage of Farm Products, Refrigerated Storage, or Electronic Data) (Effective 4/1/14) |                          |                          |                      |                      | 9,500                | 11,400               | 700                   | 4,800                 | 5,500                    | 5,100                 | 5,500                 | 10,600                   |
| 18                  |                   |                                  |      |                         | Telecommunications Equipment   |                          |                          |                      |                      | 3,300                | 4,100                | 1,800                 | 2,100                 | 3,900                    | 2,300                 | 2,500                 | 4,800                    |
| 19                  |                   |                                  |      |                         | Court Reporter Documents   |                          |                          |                      |                      | 190                  | 200                  |                       |                       | 0                        |                       |                       | 0                        |
| 20                  |                   |                                  |      |                         | Publications (Excl. Newspapers)  |                          |                          |                      |                      | 310                  | 320                  |                       |                       | 0                        |                       |                       | 0                        |
| 21                  |                   |                                  |      |                         | Definition of Solicitor Nexus  |                          |                          | 560                  | 720                  |                      |                      |                       |                       |                          |                       |                       |                          |
| 22                  |                   |                                  | 326  | Rest                    | Exempt vehicle paint and supplied purchased by auto repair shops   |                          |                          |                      |                      | (1,000)              | (1,200)              | 140                   | 160                   | 300                      | 160                   | 170                   | 330                      |
| 23                  |                   |                                  | 78   | Rest                    | Upfront Cap Equip. Sales Tax Exemption   |                          |                          |                      |                      | (1,000)              | (7,200)              |                       |                       | 0                        |                       |                       | 0                        |
| 24                  | 288<br>304<br>571 | Fischer<br>Franson<br>Radinovich |      |                         | <i>Upfront Capital Equipment Exemption/ Remove Refund Requirement (CC Eff. 9/14)</i>   |                          |                          | (8,100)              | (2,900)              |                      |                      |                       | (4,700)               | (4,700)                  | (4,000)               | (1,800)               | (5,800)                  |
| 25                  | 1659              | Fritz                            | 1492 | Rest                    | Nursing home exemption   |                          |                          | (Negli.)             | (Negli.)             | negl                 | negl                 | (Negli.)              | (Negli.)              | (Negli.)                 | (Negli.)              | (Negli.)              | (Negli.)                 |
| 26                  | 1661              | Davids                           | 1433 | Rest                    | Multiple points of use   |                          |                          | (80)                 | (90)                 | (70)                 | (80)                 | (40)                  | (40)                  | (80)                     | (40)                  | (50)                  | (90)                     |
| 27                  | 719               | Howe                             |      |                         | Religious Affiliation Sales Tax Exemption  |                          |                          | (8)                  | (6)                  | (8)                  | (6)                  | (5)                   | (3)                   | (8)                      | (3)                   | (3)                   | (6)                      |
| 28                  |                   |                                  | 104  | Wiger<br>Senjem<br>Rest | Sales and use tax exemption for cities and counties  |                          |                          | 0                    | 0                    | (11,600)             | (12,700)             | (2,900)               | (7,000)               | (9,900)                  | (7,200)               | (7,500)               | (14,700)                 |
| 29                  | 1341              | Schoen                           | 1203 | Eaton                   | Durable Medical Goods Exemption (Eff July 1, 2013)   |                          |                          | (45)                 | (55)                 | (113)                | (46)                 | (20)                  | (25)                  | (45)                     | (25)                  | (30)                  | (55)                     |
| 30                  |                   |                                  | 868  | Schmit                  | Data Center Qualifications Modification  |                          |                          | 0                    | 0                    | (100)                | (300)                | 0                     | (120)                 | (120)                    | (120)                 | (360)                 | (480)                    |
| 31                  |                   |                                  | 621  | Ingebrigtsen            | Critical Access Dental Clinic Sales Exemption - Modified   |                          |                          | 0                    | 0                    | 0                    | 0                    | (Negli.)              | (Negli.)              | (Negli.)                 | (Negli.)              | (Negli.)              | (Negli.)                 |
| 32                  | 802               | Lesch                            |      |                         | Exemption for Coin Operated Amusement Machines   |                          |                          | (20)                 | (25)                 |                      |                      |                       |                       |                          |                       |                       |                          |
| 33                  |                   |                                  |      |                         | Exemptions Made for Payments Made to an Electric Cooperative By Customers as A Contribution in Aid of Construction           |                          |                          |                      |                      |                      |                      | 0                     | 0                     | 0                        | 0                     | 0                     | 0                        |
| 34                  | 428<br>118        | Anzelc<br>McNamara               |      |                         | Exemption for Public Safety Radio Communication Systems & Other Public Safety Radio Communication Systems                    |                          |                          | (100)                | (Negli.)             |                      |                      |                       |                       |                          |                       |                       |                          |
| 35                  | 1483              | Metsa                            |      |                         | Exemption for Construction Materials/Supplies for the Improvement of an Existing Structure at a Resort/Recreational Camping  |                          |                          | (55)                 | (60)                 |                      |                      |                       |                       |                          |                       |                       |                          |
| 36                  |                   |                                  |      | Kent                    | High and Low Intensity Research Facility Construction Materials Sales Tax Exemption  |                          |                          |                      |                      | (145)                | (50)                 | (60)                  | (110)                 | (170)                    | (60)                  | 0                     | (60)                     |
| 37                  | 1012              | Beard                            | 949  | Pratt                   | Industrial Measurement Facility Construction Materials Sales Tax Exemption   |                          |                          | 0                    | (45)                 | 0                    | (41)                 | 0                     | 0                     | 0                        | (45)                  | 0                     | (45)                     |
| 38                  |                   |                                  | 1615 | Eaton                   | Biopharmaceutical Facility Construction Materials Sales Tax Exemption  |                          |                          | 0                    | (50)                 | 0                    | (47)                 | 0                     | 0                     | 0                        | 0                     | (50)                  | (50)                     |

| Line # | HF   | Author     | SF   | Author      | Description   | A                     | B                     | E                 | H                 | K                 | N                 | O                  | P                  | Q                     | R                  | S                  | T                     |
|--------|------|------------|------|-------------|---|-----------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|
|        |      |            |      |             |   | Gov. March FY 2014-15 | Gov. March FY 2016-17 | HF 677 FY 2014-15 | HF 677 FY 2016-17 | Senate FY 2014-15 | Senate FY 2016-17 | Conference FY 2014 | Conference FY 2015 | Conference FY 2014-15 | Conference FY 2016 | Conference FY 2017 | Conference FY 2016-17 |
| 39     |      |            | 207  | Wiklund     | Retail/Hotel/Amusement Park/Office Construction Materials Sales Tax Exemption   |                       |                       |                   |                   | (200)             | (300)             |                    |                    | 0                     |                    |                    | 0                     |
| 40     | 409  | Norton     | 343  | Senjem Skoe | Rochester Medical Development Facilities Construction Materials Sales Tax Exemption   |                       |                       | 0                 | (40)              | 0                 | 0                 | 0                  | 0                  | 0                     | (20)               | (20)               | (40)                  |
| 41     |      |            | 1451 | Jensen      | Greater MN Business Expansion Sales Tax Exemption   |                       |                       |                   |                   | (300)             | (200)             | 0                  | (400)              | (400)                 | (400)              | (400)              | (800)                 |
| 42     |      |            | 303  | Rest        | Sales and use tax exemption for aircraft parts and labor  |                       |                       |                   |                   | (400)             | (400)             | (200)              | (200)              | (400)                 | (200)              | (200)              | (400)                 |
| 43     | 91   | Lenczewski |      |             | Sales Tax on Other Tobacco Products   | 42                    | 51                    | 70                | 80                | 40                | 40                | 30                 | 40                 | 70                    | 40                 | 40                 | 80                    |
| 44     | 91   | Lenczewski | 791  | Koenen      | Sales Tax on Little Cigars  |                       |                       | (90)              | (100)             | 20                | 20                | (40)               | (50)               | (90)                  | (50)               | (50)               | (100)                 |
| 45     | 885  | Clark      |      |             | Sales Tax with Alcohol Excise Tax Increase  |                       |                       | 690               | 750               |                   |                   |                    |                    |                       |                    |                    |                       |
| 46     |      |            |      |             | <b>Total Legacy Funds</b>   | <b>611</b>            | <b>759</b>            | <b>(6,908)</b>    | <b>(1,491)</b>    | <b>1,574</b>      | <b>(1,170)</b>    | <b>4,060</b>       | <b>(190)</b>       | <b>3,870</b>          | <b>1,238</b>       | <b>4,023</b>       | <b>5,261</b>          |
| 47     |      |            |      |             | <b>HEALTH IMPACT FUND</b>   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 49     | 91   | Lenczewski | 209  | Dibble      | Repeal of Cigarette Fee   | (44,700)              | (45,500)              | (321,000)         | (328,600)         | (321,000)         | (328,600)         | (154,500)          | (166,500)          | (321,000)             | (165,300)          | (163,300)          | (328,600)             |
| 50     | 91   | Lenczewski | 209  | Dibble      | Repeal of Tobacco Fee   | (3,400)               | (3,900)               | (55,400)          | (62,500)          | (55,400)          | (62,500)          | (25,900)           | (29,500)           | (55,400)              | (30,600)           | (31,900)           | (62,500)              |
| 51     |      |            |      |             | <b>Total Health Impact Fund</b>   | <b>(48,100)</b>       | <b>(49,400)</b>       | <b>(376,400)</b>  | <b>(391,100)</b>  | <b>(376,400)</b>  | <b>(391,100)</b>  | <b>(180,400)</b>   | <b>(196,000)</b>   | <b>(376,400)</b>      | <b>(195,900)</b>   | <b>(195,200)</b>   | <b>(391,100)</b>      |
| 52     |      |            |      |             | <b>STATE AIRPORTS FUND</b>  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 54     |      |            | 303  | Rest        | Sales Tax on Aircraft   |                       |                       |                   |                   | 4,800             | 4,800             | 2,900              | 2,900              | 5,800                 | 2,900              | 2,900              | 5,800                 |
| 55     |      |            | 303  | Rest        | Aviation fuels Tax Increase   |                       |                       |                   |                   | 1,900             | 4,300             |                    | 1,900              | 1,900                 | 2,100              | 2,200              | 4,300                 |
| 56     |      |            | 303  | Rest        | Aircraft Registration Tax   |                       |                       |                   |                   | (3,800)           | (7,600)           |                    | (3,800)            | (3,800)               | (3,800)            | (3,800)            | (7,600)               |
| 57     |      |            |      |             | <b>Total State Airports Fund</b>  | <b>0</b>              | <b>0</b>              | <b>0</b>          | <b>0</b>          | <b>2,900</b>      | <b>1,500</b>      | <b>2,900</b>       | <b>1,000</b>       | <b>3,900</b>          | <b>1,200</b>       | <b>1,300</b>       | <b>2,500</b>          |
| 58     |      |            |      |             | <b>TRANSIT ASSISTANCE FUND</b>  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 60     | 1381 | Myhra      |      |             | Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax                                       |                       |                       | (95)              | (70)              |                   |                   |                    |                    |                       |                    |                    |                       |
| 61     |      |            |      |             |   |                       |                       |                   | (70)              |                   |                   |                    |                    |                       |                    |                    |                       |
| 62     |      |            |      |             | <b>Total Transit Assistance Fund</b>  |                       |                       | <b>(95)</b>       | <b>(70)</b>       |                   |                   | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>           | <b>0</b>           | <b>0</b>              |
| 63     |      |            |      |             | <b>COUNTY STATE AID HIGHWAY FUND</b>  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 65     | 1381 | Myhra      |      |             | Modification to the timing of Sales Tax Remittance for Rent/Lease-to-Own Vehicles Sales Tax                                       |                       |                       | (95)              | (60)              |                   |                   |                    |                    |                       |                    |                    |                       |
| 66     |      |            |      |             |   |                       |                       |                   | (60)              |                   |                   |                    |                    |                       |                    |                    |                       |
| 67     |      |            |      |             | <b>Total County State Aid Highway Fund</b>  |                       |                       | <b>(95)</b>       | <b>(60)</b>       |                   |                   | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>           | <b>0</b>           | <b>0</b>              |
| 68     |      |            |      |             | <b>SPECIAL REVENUE FUND</b>   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 70     | 389  | Lesch      |      |             | New 2-Part Fee: E911 Fund (\$0.80/per transaction)  |                       |                       | 11,380            | 17,020            |                   |                   | 3,100              | 8,280              | 11,380                | 8,430              | 8,590              | 17,020                |
| 71     |      |            |      |             | Exemption from Current E911 Fee Structure   |                       |                       | (7,690)           | (10,900)          |                   |                   | (2,390)            | (5,300)            | (7,690)               | (5,400)            | (5,500)            | (10,900)              |
| 72     |      |            |      |             | New 2-Part Fee: Telecommunications Access Fee AKA "TAM" (\$0.06/per transaction)  |                       |                       | 850               | 1,280             |                   |                   | 230                | 620                | 850                   | 630                | 650                | 1,280                 |
| 73     |      |            |      |             | Exemption from Current TAM Fee Structure  |                       |                       | (580)             | (820)             |                   |                   | (180)              | (400)              | (580)                 | (410)              | (410)              | (820)                 |
| 74     |      |            |      |             | <b>Subtotal - New 2-Part Fee</b>  |                       |                       | <b>3,960</b>      | <b>6,580</b>      |                   |                   | <b>760</b>         | <b>3,200</b>       | <b>3,960</b>          | <b>3,250</b>       | <b>3,330</b>       | <b>6,580</b>          |
| 75     | 1354 | Marquart   |      |             | Historic Structure Rehabilitation Fund Application Fee Change of Up to 0.5% of Estimated Qualified Expenses                       |                       |                       | 480               | 480               |                   |                   | 240                | 240                | 480                   | 240                | 240                | 480                   |
| 76     |      |            |      |             |   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 77     |      |            |      |             |   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 78     |      |            |      |             | Greater MN Expansion Incentive Program (DEED) Transfer From GF to Agricultural Utilization Project Account - Special Revenue Fund |                       |                       |                   |                   |                   |                   | 1,000              | 1,000              | 2,000                 | 1,000              | 1,000              | 2,000                 |
| 79     |      |            |      |             |   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 80     | 857  | Atkins     |      |             | Insurance surcharge revenues for Police and Fire aids   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 81     |      |            |      |             | <u>Fire surcharge</u> equals \$5/yr on each homeowner fire insurance policy   |                       |                       | 11,250            | 15,000            |                   |                   |                    |                    |                       |                    |                    |                       |
| 82     |      |            |      |             | <u>Police surcharge</u> equals \$5/yr on each auto insurance policy   |                       |                       | 23,250            | 31,000            |                   |                   |                    |                    |                       |                    |                    |                       |
| 83     |      |            |      |             | <b>Subtotal - Insurance Surcharge revenues</b>  |                       |                       | <b>34,500</b>     | <b>46,000</b>     |                   |                   |                    |                    |                       |                    |                    |                       |

| Line # | HF Author |        | SF Author |           | Description  | A                     | B                     | E                 | H                 | K                 | N                 | O                  | P                  | Q                     | R                  | S                  | T                     |
|--------|-----------|--------|-----------|-----------|--|-----------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|
|        | HF        | Author | SF        | Author    |  | Gov. March FY 2014-15 | Gov. March FY 2016-17 | HF 677 FY 2014-15 | HF 677 FY 2016-17 | Senate FY 2014-15 | Senate FY 2016-17 | Conference FY 2014 | Conference FY 2015 | Conference FY 2014-15 | Conference FY 2016 | Conference FY 2017 | Conference FY 2016-17 |
| 84     |           |        |           |           | Police and Fire Aids - Appropriations  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 85     |           |        |           |           | State Fire Aid distributed 17.342% to PERA, 8.658% to cities with public employees police and fire retirement plan, 74% to other cities receiving state fire aid.  |                       |                       | (11,250)          | (15,000)          |                   |                   |                    |                    |                       |                    |                    |                       |
| 86     |           |        |           |           | State Police Aid distributed 1/3 police state aid and 2/3 apportioned by the number of active police officers certified for state aid to PERA and state patrol retirement fund.  |                       |                       | (23,250)          | (31,000)          |                   |                   |                    |                    |                       |                    |                    |                       |
| 87     |           |        |           |           | Department of Revenue administration   |                       |                       | 0                 | 0                 |                   |                   |                    |                    |                       |                    |                    |                       |
| 88     |           |        |           |           | <b>Subtotal Police and Fire Aids appropriations</b>  |                       |                       | (34,500)          | (46,000)          |                   |                   |                    |                    |                       |                    |                    |                       |
| 89     |           |        |           |           | <b>SUBTOTAL Insurance surcharge + Police and Fire Aids</b>   |                       |                       | 0                 | 0                 |                   |                   |                    |                    |                       |                    |                    |                       |
| 90     |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 91     | 1336      | Hansen |           |           | Fracturing Sand Extraction and Processing taxes  |                       |                       | 4,690             | 4,000             |                   |                   |                    |                    |                       |                    |                    |                       |
| 92     |           |        |           |           | 1. Extraction tax of 55 cents per cubic yard on shipped product payable by the person extracting the sand. "Covered facilities" are exempt from the tax.<br>2. Processing tax of 3% of market value of fracturing sand washed in MN payable by the person washing the sand. "Covered facilities" pay 1% of market value. |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 93     | 1246      | Anzels |           |           | Iron Range fiscal disparities program study  |                       |                       | 75                | 0                 |                   |                   |                    |                    | 0                     | 0                  | 0                  | 0                     |
| 94     |           |        |           | Tomassoni | Occupation Tax - Modification of Transfer to the General Fund  |                       |                       |                   |                   | 3,900             | 4,040             |                    |                    | 0                     |                    |                    | 0                     |
| 95     |           |        |           |           | Taconite Occupation 2.5 Distribution Increase  |                       |                       |                   |                   |                   |                   | 970                | 980                | 1,950                 | 1,010              | 1,060              | 2,070                 |
| 96     |           |        |           |           | Appropriation to the Commissioner of Natural Resources   |                       |                       |                   |                   |                   |                   | (970)              | (980)              | (1,950)               | (1,010)            | (1,060)            | (2,070)               |
| 97     |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 98     |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 99     |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 100    |           |        |           |           | <b>Total Special Revenue Fund</b>  |                       |                       | <b>9,205</b>      | <b>11,060</b>     | <b>3,900</b>      | <b>4,040</b>      | <b>2,000</b>       | <b>4,440</b>       | <b>6,440</b>          | <b>4,490</b>       | <b>4,570</b>       | <b>9,060</b>          |
| 101    |           |        |           |           | <b>STATE GOVERNMENT SPECIAL REVENUE FUND</b>   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 102    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 103    |           |        | 367       | Reinert   | Increase 911 Fee - Emergency Telecommunications Service Fee Account  |                       |                       |                   |                   | 11,380            | 17,020            |                    |                    | 0                     |                    |                    | 0                     |
| 104    |           |        | 367       | Reinert   | Exemption from Current Fee Structure   |                       |                       |                   |                   | (7,690)           | (10,900)          |                    |                    | 0                     |                    |                    | 0                     |
| 105    |           |        | 367       | Reinert   | Increase 911 Fee - Telecommunications Access Minnesota Fund  |                       |                       |                   |                   | 850               | 1,280             |                    |                    | 0                     |                    |                    | 0                     |
| 106    |           |        | 367       | Reinert   | Exemption from Current Fee Structure   |                       |                       |                   |                   | (580)             | (820)             |                    |                    | 0                     |                    |                    | 0                     |
| 107    |           |        |           |           | Appropriation to DPS for Grants to Counties to Reimburse for Sales Tax Costs for Public Safety Communications Systems  |                       |                       |                   |                   | (3,000)           | 0                 |                    |                    | 0                     |                    |                    | 0                     |
| 108    |           |        |           |           | <b>Total State Government Special Revenue Fund</b>   | <b>0</b>              | <b>0</b>              |                   |                   | <b>960</b>        | <b>6,580</b>      | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>           | <b>0</b>           | <b>0</b>              |
| 109    |           |        |           |           | <b>MISCELLANEOUS FUNDS</b>   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 110    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 111    | 1646      | Melin  |           |           | Taconite Production Tax - INCRS rate 5 cents (to \$2.56 / ton)   |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 112    |           |        |           |           | Taconite Economic Development Fund   |                       |                       | 1,960             | 2,820             | 1,960             | 2,820             |                    |                    |                       |                    |                    |                       |
| 113    |           |        |           |           | Douglas J. Johnson Fund  |                       |                       | 980               | 1,400             | 980               | 1,400             |                    |                    |                       |                    |                    |                       |
| 114    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 115    |           |        |           |           | <b>Total Miscellaneous Funds</b>   |                       |                       | <b>2,940</b>      | <b>4,220</b>      | <b>2,940</b>      | <b>4,220</b>      | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>           | <b>0</b>           | <b>0</b>              |
| 116    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 117    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 118    |           |        |           |           |  |                       |                       |                   |                   |                   |                   |                    |                    |                       |                    |                    |                       |
| 119    |           |        |           |           | <b>TOTAL ALL OTHER FUNDS</b>   | <b>(47,489)</b>       | <b>(48,641)</b>       | <b>(371,353)</b>  | <b>(377,441)</b>  | <b>(367,066)</b>  | <b>(380,150)</b>  | <b>(171,440)</b>   | <b>(190,750)</b>   | <b>(362,190)</b>      | <b>(188,972)</b>   | <b>(185,307)</b>   | <b>(374,279)</b>      |

| General Fund Tax Revenue Changes |   | Chapter 3 (TY12 only) |          |          | Gov - March 2013 |          | HF 677 3E - House OTB |           | Conference/ Chapter 143 |       |          |       |       |          |
|----------------------------------|---|-----------------------|----------|----------|------------------|----------|-----------------------|-----------|-------------------------|-------|----------|-------|-------|----------|
|                                  | Description   | FY 12-13              | FY 14-15 | FY 16-17 | FY 14-15         | FY 16-17 | FY 14-15              | FY 16-17  | FY 14                   | FY 15 | FY 14-15 | FY 16 | FY 17 | FY 16-17 |
| 1                                | <b>Federal Update: The American Taxpayer Relief Act (ATRA) of 2012, Public Law 112-240</b>                                      |                       |          |          |                  |          |                       |           |                         |       |          |       |       |          |
| 2                                | Individual Income Tax Provisions:   |                       |          |          |                  |          |                       |           |                         |       |          |       |       |          |
| 3                                | Increase the thresholds for the Limitations on Itemized Deductions (effective 1/1/13).  |                       |          |          |                  |          |                       |           |                         |       |          |       |       |          |
| 4                                | Increase the threshold for the Phase-out of Personal Exemptions (effective 1/1/13).   |                       |          |          |                  |          |                       |           |                         |       |          |       |       |          |
| 5                                | Increase the standard deduction for married filers (effective 1/1/13).  |                       |          |          |                  |          |                       | (188,700) | (163,300)               |       | 0        |       |       | 0        |
| 6                                | For education savings accounts, increase contribution limit and other changes (effective 1/1/2013).                             |                       |          |          |                  |          |                       | (200)     | (200)                   |       | 0        |       |       | 0        |
| 7                                | Exclusion of employer-provided education assistance (effective 1/1/2013).   |                       |          |          |                  |          |                       | (15,100)  | (16,200)                |       | 0        |       |       | 0        |
| 8                                | For the student loan interest deduction, increase the income phase-out (effective 1/1/2013).                                    |                       |          |          |                  |          |                       | (11,900)  | (12,500)                |       | 0        |       |       | 0        |
| 9                                | Exclusion for awards under the national health service corps scholarship program and similar programs (effective 1/1/2013).     |                       |          |          |                  |          |                       | (1,200)   | (1,200)                 |       | 0        |       |       | 0        |
| 10                               | For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (effective 1/1/2013).    |                       |          |          |                  |          |                       | (3,600)   | (3,600)                 |       | 0        |       |       | 0        |
| 11                               | Exclusion for Employer-Provided Adoption Assistance (effective 1/1/2013).   |                       |          |          |                  |          |                       | (800)     | (800)                   |       | 0        |       |       | 0        |
| 12                               | <b>Subtotal - Provisions made permanent for Individuals</b>   | 0                     | 0        | 0        | 0                | 0        | (221,500)             | (197,800) | 0                       | 0     | 0        | 0     | 0     | 0        |
| 13                               |   |                       |          |          |                  |          |                       |           |                         |       |          |       |       |          |
| 14                               | For working family credit, increase the phase-out range for married joint filers by \$5,000, Indexed (tax year 2013 to 2017) *  |                       |          |          | (34,400)         | (35,500) | (34,600)              | (35,500)  |                         |       | 0        |       |       | 0        |
| 15                               | Deduction for Educator Classroom Expenses to \$250 (tax year 2013)  |                       |          |          |                  |          | (1,100)               |           |                         |       | 0        |       |       | 0        |
| 16                               | Deduction for Educator Classroom Expenses to \$250 (tax year 2012 only)   | (1,100)               | 16       | 0        |                  |          |                       |           |                         |       |          |       |       |          |
| 17                               | Exclusion of Discharge of Indebtedness Income on Principal Residence (tax year 2013)  |                       |          |          |                  |          | (7,200)               |           |                         |       | 0        |       |       |          |
| 18                               | Parity for exclusion for employer provided mass transit and parking benefits (tax year 2013)                                    |                       |          |          | 0                | 0        | (Negligible)          | 0         |                         |       |          |       |       | 0        |
| 19                               | Parity for exclusion for employer provided mass transit and parking benefits (tax year 2012)                                    | (Negli.)              | 19       | 0        |                  |          |                       |           |                         |       |          |       |       |          |
| 20                               | Premiums for mortgage insurance deductible as qualified residence interest (tax year 2013)                                      |                       |          |          |                  |          | (3,900)               |           |                         |       | 0        |       |       |          |
| 21                               | Premiums for mortgage insurance deductible as qualified residence interest (tax year 2012)                                      | (3,900)               | 21       | 0        |                  |          |                       |           |                         |       |          |       |       |          |
| 22                               | Special rule for contributions of qualified conservation property (tax years 2013)  |                       |          |          | (350)            | (30)     | (350)                 | (30)      |                         |       | 0        |       |       | 0        |
| 23                               | Special rule for contributions of qualified conservation property (tax years 2012)  | (300)                 | (50)     | (20)     |                  |          |                       |           |                         |       |          |       |       |          |
| 24                               | Deduction of Qualified Tuition and Related Expenses (tax years 2013)  |                       |          |          |                  |          | (5,600)               |           |                         |       | 0        |       |       |          |
| 25                               | Deduction of Qualified Tuition and Related Expenses (tax year 2012)   | (5,300)               | 25       | 0        |                  |          |                       |           |                         |       |          |       |       |          |
| 26                               | Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax year 2013) |                       |          |          | (2,640)          | (240)    | (2,640)               | (240)     |                         |       | 0        |       |       | 0        |
| 27                               | Tax-free IRA distribution, up to \$100,000 to Certain Public Charities for Individuals Age 70.5 years and Older (tax year 2012) | (1,700)               | (160)    | (160)    |                  |          |                       |           |                         |       |          |       |       |          |
| 28                               | 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013)       |                       |          |          | (700)            | (600)    | (700)                 | (600)     |                         |       | 0        |       |       | 0        |
| 29                               | 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax years 2012)      | (150)                 | (400)    | (400)    |                  |          |                       |           |                         |       |          |       |       |          |

| General Fund Tax Revenue Changes |   | Chapter 3 (TY12 only) |          |          | Gov - March 2013 |            | HF 677 3E - House OTB |            | Conference/ Chapter 143 |       |          |       |         |          |
|----------------------------------|---|-----------------------|----------|----------|------------------|------------|-----------------------|------------|-------------------------|-------|----------|-------|---------|----------|
|                                  | Description   | FY 12-13              | FY 14-15 | FY 16-17 | FY 14-15         | FY 16-17   | FY 14-15              | FY 16-17   | FY 14                   | FY 15 | FY 14-15 | FY 16 | FY 17   | FY 16-17 |
| 30                               | Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)                                     |                       |          |          | (600)            | 170        | (600)                 | 170        |                         |       | 0        |       |         | 0        |
| 31                               | Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)                                     | (400)                 | (75)     | 110      |                  |            |                       |            |                         |       |          |       |         |          |
| 32                               | Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2013)               |                       |          |          |                  |            | (700)                 |            |                         |       | 0        |       |         |          |
| 33                               | Enhanced Charitable Contribution Deduction for Food Inventory by Other than C Corporations (tax years 2012)               | (600)                 | 33       | 0        |                  |            |                       |            |                         |       |          |       |         |          |
| 34                               | Increased Section 179 Expensing (tax year 2013)   |                       |          |          | 4,900            | (1,600)    | 0                     | 0          |                         |       | 0        |       |         | 0        |
| 35                               | Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2013)                                    |                       |          |          |                  |            |                       |            | 1,200                   | 3,700 | 4,900    | 100   | (1,700) | (1,600)  |
| 36                               | Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)                                    | 300                   | 850      | (900)    |                  |            |                       |            |                         |       |          |       |         |          |
| 37                               | Special expensing rules for certain film and television productions (tax year 2013)                                       |                       |          |          | (395)            | 75         | (395)                 | 75         |                         |       | 0        |       |         | 0        |
| 38                               | Special expensing rules for certain film and television productions (tax year 2012)                                       | (300)                 | 85       | 55       |                  |            |                       |            |                         |       |          |       |         |          |
| 39                               | Treatment of certain dividends of regulated investment companies (tax year 2013)  |                       |          |          |                  |            | (400)                 |            |                         |       | 0        |       |         |          |
| 40                               | Treatment of certain dividends of regulated investment companies (tax years 2012)   | (350)                 | 40       | 0        |                  |            |                       |            |                         |       |          |       |         |          |
| 41                               | Increase from 50% to 100% the exclusion of gain on certain small business stock (acquired 1/1/12 to 12/31/12) **          |                       | 41       | 0        |                  |            |                       |            |                         |       |          |       |         |          |
| 42                               | Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax year 2013)                          |                       |          |          | (410)            | (60)       | (410)                 | (60)       |                         |       | 0        |       |         | 0        |
| 43                               | Basis Adjustment to S Corporation Stock for Charitable Contributions of Property (tax years 2012)                         | (300)                 | (40)     | (40)     |                  |            |                       |            |                         |       |          |       |         |          |
| 44                               | 50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)   |                       |          |          | 6,200            | (3,500)    | 6,200                 | (3,500)    | 800                     | 5,400 | 6,200    | (300) | (3,200) | (3,500)  |
| 45                               | <b>Subtotal Provisions Temporarily Extended - Individuals</b>   | (14,100)              | 210      | (1,355)  | (28,395)         | (41,285)   | (52,395)              | (39,885)   | 2,000                   | 9,100 | 11,100   | (200) | (4,900) | (5,100)  |
| 46                               |   |                       |          |          |                  |            |                       |            |                         |       |          |       |         |          |
| 47                               | Corporate Tax Provisions:   |                       |          |          |                  |            |                       |            |                         |       |          |       |         |          |
| 48                               | 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2013) |                       |          |          | (1,150)          | (1,000)    | (1,150)               | (1,000)    |                         |       | 0        |       |         | 0        |
| 49                               | 15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2012) | (250)                 | (600)    | (600)    |                  |            |                       |            |                         |       |          |       |         |          |
| 50                               | 7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax year 2013)                                    |                       |          |          |                  | (10)       | (70)                  | (10)       |                         |       | 0        |       |         | 0        |
| 51                               | 7-Year Recovery Period for Certain Motorsports Racing Track Facilities (tax years 2012)                                   | (40)                  | (20)     | (10)     |                  |            |                       |            |                         |       |          |       |         |          |
| 52                               | Accelerated Depreciation for Business Property on Indian Reservations (tax year 2013)                                     |                       |          |          | (515)            | 145        | (515)                 | 145        |                         |       | 0        |       |         | 0        |
| 53                               | Accelerated Depreciation for Business Property on Indian Reservations (tax year 2012)                                     | (350)                 | (60)     | 75       | 0                | 0          |                       |            |                         |       |          |       |         |          |
| 54                               | Increased Section 179 Expensing   |                       |          |          | 2,050            | (650)      | 0                     | 0          |                         |       | 0        |       |         | 0        |
| 55                               | Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2013)                                    |                       |          |          |                  |            |                       |            | 450                     | 1,600 | 2,050    | 50    | (700)   | (650)    |
| 56                               | Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)                                    | 100                   | 370      | (350)    |                  |            |                       |            |                         |       |          |       |         |          |
| 57                               | Election to expense mine safety equipment (tax year 2013)   |                       |          |          | Negligible       | Negligible | (20)                  | Negligible |                         |       | 0        |       |         |          |
| 58                               | Election to expense mine safety equipment (tax year 2012)   | (20)                  | (Negli.) | 0        |                  |            |                       |            |                         |       |          |       |         |          |

| General Fund Tax Revenue Changes |   | Chapter 3 (TY12 only) |              |                | Gov - March 2013 |                 | HF 677 3E - House OTB |                  | Conference/ Chapter 143 |               |               |              |                 |                 |
|----------------------------------|---|-----------------------|--------------|----------------|------------------|-----------------|-----------------------|------------------|-------------------------|---------------|---------------|--------------|-----------------|-----------------|
|                                  |   | FY 12-13              | FY 14-15     | FY 16-17       | FY 14-15         | FY 16-17        | FY 14-15              | FY 16-17         | FY 14                   | FY 15         | FY 14-15      | FY 16        | FY 17           | FY 16-17        |
| 59                               | Special expensing rules for certain film and television productions ( tax year 2013)                                    |                       |              |                | (295)            | 60              | (295)                 | 60               |                         |               | 0             |              |                 | 0               |
| 60                               | Special expensing rules for certain film and television productions ( tax year 2012)                                    | (250)                 | 70           | 30             |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 61                               | Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2013) |                       |              |                |                  |                 | (150)                 |                  |                         |               | 0             |              |                 |                 |
| 62                               | Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2012) | (100)                 | 62           | 0              |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 63                               | Exception under subpart F for active financing income (tax year 2013)   |                       |              |                | (1,700)          | 0               | (1,700)               | 0                |                         |               | 0             |              |                 | 0               |
| 64                               | Exception under subpart F for active financing income (tax year 2012)   | (1,500)               | 64           | 0              |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 65                               | Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2013)                                    |                       |              |                |                  |                 | (700)                 | 0                |                         |               | 0             |              |                 | 0               |
| 66                               | Reduction in recognition period for S corporation Built-In Gains Tax (tax year 2012)                                    | (600)                 | 66           | 0              |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 67                               | 50% Bonus Depreciation, with 80% add back and 5-year recovery (tax year 2013)   |                       |              |                | 14,500           | (8,300)         | 14,500                | (8,300)          | 1,900                   | 12,600        | 14,500        | (800)        | (7,500)         | (8,300)         |
| 68                               | <b>Subtotal Provisions Temporarily Extended - Corporate Tax</b>   | (3,010)               | (240)        | (855)          | <b>12,800</b>    | <b>(9,755)</b>  | <b>9,900</b>          | <b>(9,105)</b>   | <b>2,350</b>            | <b>14,200</b> | <b>16,550</b> | <b>(750)</b> | <b>(8,200)</b>  | <b>(8,950)</b>  |
| 69                               |   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 70                               | <b>ATRA - Individual Income</b>   | (14,100)              | <b>210</b>   | <b>(1,355)</b> | <b>(28,395)</b>  | <b>(41,285)</b> | (273,895)             | <b>(237,685)</b> | <b>2,000</b>            | <b>9,100</b>  | 11,100        | <b>(200)</b> | <b>(4,900)</b>  | <b>(5,100)</b>  |
| 71                               | <b>ATRA - Corporate Income</b>  | (3,010)               | <b>(240)</b> | <b>(855)</b>   | <b>12,800</b>    | <b>(9,755)</b>  | 9,900                 | <b>(9,105)</b>   | <b>2,350</b>            | <b>14,200</b> | 16,550        | <b>(750)</b> | <b>(8,200)</b>  | <b>(8,950)</b>  |
| 72                               | <b>ATRA - TOTAL</b>   | (17,110)              | <b>(30)</b>  | <b>(2,210)</b> | <b>(15,595)</b>  | <b>(51,040)</b> | (263,995)             | <b>(246,790)</b> | <b>4,350</b>            | <b>23,300</b> | 27,650        | <b>(950)</b> | <b>(13,100)</b> | <b>(14,050)</b> |
| 73                               |   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 74                               | <b>Change Brackets for Individual Income Tax</b>  |                       |              |                |                  |                 | 235,200               | <b>205,400</b>   |                         |               | 0             |              |                 | <b>0</b>        |
| 75                               |   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 76                               | <b>Summary of Changes</b>   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 77                               | <b>ATRA Update and Bracket Changes - Individual Income Tax</b>  |                       |              |                |                  |                 | (38,695)              | <b>(32,285)</b>  | <b>2,000</b>            | <b>9,100</b>  | 11,100        | <b>(200)</b> | <b>(4,900)</b>  | <b>(5,100)</b>  |
| 78                               | <b>ATRA Update - Corporate Tax</b>  |                       |              |                |                  |                 | 9,900                 | <b>(9,105)</b>   | <b>2,350</b>            | <b>14,200</b> | 16,550        | <b>(750)</b> | <b>(8,200)</b>  | <b>(8,950)</b>  |
| 79                               |   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 80                               | Federal Update: The FAA Modernization Act, Public Law 112-95  | <b>(1,400)</b>        | <b>(40)</b>  | <b>(40)</b>    | <b>0</b>         | <b>0</b>        | <b>0</b>              | <b>0</b>         |                         |               | <b>0</b>      |              |                 | <b>0</b>        |
| 81                               | TOTAL: ATRA Update + FAA Modernization Act  | <b>(18,510)</b>       | <b>(70)</b>  | <b>(2,250)</b> | <b>(28,395)</b>  | <b>(41,285)</b> | <b>0</b>              | <b>0</b>         |                         |               | <b>0</b>      |              |                 | <b>0</b>        |
| 82                               | <b>TOTAL: ATRA Update (minus Section 179 expensing) plus Income Bracket Changes</b>                                     |                       |              |                |                  |                 | <b>(28,795)</b>       | <b>(41,390)</b>  | <b>4,350</b>            | <b>23,300</b> | <b>27,650</b> | <b>(950)</b> | <b>(13,100)</b> | <b>(14,050)</b> |
| 83                               |   |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 84                               | <b>REFERENCE SUMMARY</b>  |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
|                                  | <b>Total Federal Conformity Revenue Impact in the Omnibus Bill</b>  |                       |              |                |                  |                 |                       |                  |                         |               |               |              |                 |                 |
| 85                               | ATRA Update (minus Section 179 expensing) + Income Bracket Changes  |                       |              |                |                  |                 | (28,795)              | (41,390)         |                         |               | 0             |              |                 | 0               |
| 86                               | Full Section 179 Expensing (income and corporate revenue impact)  |                       |              |                |                  |                 | (21,500)              | 13,300           |                         |               | 0             |              |                 | 0               |
| 87                               | <b>TOTAL ATRA UPDATE + FULL SECTION 179 EXPENSING</b>   |                       |              |                |                  |                 | <b>(50,295)</b>       | <b>(28,090)</b>  | <b>0</b>                | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>        | <b>0</b>        |