

**2015 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)**

**General Fund and Other Funds**

All Dollars in Thousands

Fiscal Summary	FY 2014-2015	Gov FY 2016-17	Gov FY 2018-19	FY2014- 2015	FY2016	House FY2017	FY2016-17	FY2018	House FY2019	FY2018-19	FY2014- 2015	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
	<b>Current Law, Forecasted Taxes, Aids and Credits Base</b>	2,955,869	3,361,341	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470	2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424
Total General Fund Revenue Changes	-	(126,976)	(127,900)	3,680	(938,385)	(1,486,719)	(2,425,104)	(1,544,714)	(1,832,014)	(3,376,728)	(negli)	(54,584)	(104,764)	(159,348)	(106,314)	(107,294)	(213,608)
Total General Fund Expenditure Changes - FY 2015 only				18,750													
Total General Fund Expenditure Changes	0	\$539	(\$1,928)		(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	0	214,561	87,005	301,566	121,460	120,030	241,490
Total Stadium Reserve Changes					(10,489)	3,649	<b>(6,840)</b>	4,441	2,399	<b>6,840</b>							
<b>Total General Fund Changes (Revenues - Expenditures - Stadium Reserve Account Changes)</b>	-	<b>(127,515)</b>	<b>(125,972)</b>	<b>(15,070)</b>	<b>(891,695)</b>	<b>(1,378,780)</b>	<b>(2,270,475)</b>	<b>(1,447,891)</b>	<b>(1,732,019)</b>	<b>(3,179,910)</b>	<b>(negli)</b>	<b>(269,145)</b>	<b>(191,769)</b>	<b>(460,914)</b>	<b>(227,774)</b>	<b>(227,324)</b>	<b>(455,098)</b>
<b>Transfers</b>																	
Transfer Out of General Fund					(150,000)		(150,000)					(250,000)		(250,000)			
Transfer Into the Budget Reserve					150,000		150,000					250,000		250,000			
<b>Stadium Reserve Account (Changes as a result of Lawful Gambling Tax Revenue Change Items)</b>																	
Current Law - Stadium Balance Reserve at End of Fiscal Year				29,977	13,873	6,840	6,840	2,399	0	0							
Current Law - Amount of Reserve Spent in Fiscal Year					16,104	7,033		4,441	2,399								
<i>Proposed Change: Stadium Reserve at End of Fiscal Year</i>				29,977	3,384	0	0	0	0	0							
<i>Proposed Change: Amount of Reserve Spent in Fiscal Year</i>					26,593	3,384		0	0								
<i>Net Change in Stadium Reserve Account Balance at End of Fiscal Year (Current Law minus Proposal)</i>					10,489	6,840	6,840	2,399	0	-6,840							

Note: The provision transferring \$250,000,000 from the general fund to the budget reserve was passed off the Senate Floor in SF 888-3E

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All Dollars in Thousands																				
Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.																				
Line	Gov/House/Senate	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2014-15	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
1		<b>Individual Income Tax</b>																		
2		Current Law Receipts		22,423,660	24,872,918	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306	22,423,660	12,106,407	12,766,511	24,872,918	13,552,183	14,346,123	27,898,306
3		Current Law Refunds		(2,699,594)	(2,825,366)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)	(2,699,594)	(1,385,409)	(1,439,957)	(2,825,366)	(1,418,838)	(1,531,200)	(2,950,038)
4		Laws of 2015, Chapter 1, Federal Conformity		(19,015)	9,265	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)	(19,015)	9,670	(405)	9,265	(5,650)	(7,970)	(13,620)
5																				
6		<b>2015 Session Change Items:</b>																		
7																				
8	HF 304	Lueck	Social Security Income Tax Subtraction, 5-Year Phased-In at 20%	TY 2015				(76,100)	(160,600)	(236,700)	(261,900)	(379,000)	(640,900)							
9	HF 299	Heintzeman	Military Pension Subtraction for Each Year of Service, Capped at \$1,000 per year	TY 2015				(25,200)	(26,400)	(51,600)	(27,800)	(29,100)	(56,900)							
10	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015				(4,000)	(3,900)	(7,900)	(4,200)	(4,400)	(8,600)							
11	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016				-	(300)	(300)	(300)	(300)	(600)							
12	HF281	Loon	R&D, Credit Extended to Sole Proprietors, Refundable Up to \$200,000	TY 2016				-	-	-	(3,000)	(3,200)	(6,200)							
13	SF38, 305	Rest Senjem	Extend the R&D credit to sole proprietors; with \$15,000 refundability	TY 2015										-	(2,700)	(2,900)	(5,600)	(3,000)	(3,200)	(6,200)
14	SF305	Rest	\$15,000 R&D refundability	TY 2015										-	(2,900)	(2,800)	(5,700)	(3,000)	(3,200)	(6,200)
15	HF 65-A1	Anderson, S.	Modifications & Extension to Angel Investment	TY 2015				(3,000)	(3,000)	(6,000)	(18,000)	(18,000)	(36,000)							
16	HF 798	Knoblach	K-12 Education Subtraction & Credit Modifications	TY 2015				(23,400)	(23,600)	(47,000)	(23,900)	(24,100)	(48,000)							
17	HF 72	Anderson, S.	Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K	TY 2015				(10,100)	(10,200)	(20,300)	(10,300)	(10,400)	(20,700)							
18	HF 848	Gov	K-12 Expense Credit, Increase Income Phase-out Threshold	TY 2015		(10,900)	(11,400)							-	(5,900)	(5,800)	(11,700)	(5,800)	(5,700)	(11,500)
19	SF826	Gov	K-12 Subtraction interaction with credit income threshold increase	TY 2015											500	400	900	400	400	800
20			K-12 Credit expansion to Head-start and district programs w/ income threshold increase	TY 2015											(1,400)	(1,400)	(2,800)	(1,400)	(1,400)	(2,800)
21	HF 848	Gov	Child & Dependent Care Credit Expansion	TY 2015		(104,900)	(118,450)													
22	HF 848	Gov	Income Tax Interaction - Pre-K & Dependent Care Exemption			1,700	9,950													
23	HF 1064	Loon	Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount	TY 2015				(16,800)	(18,200)	(35,000)	(19,000)	(19,400)	(38,400)							
24	HF 2084	Davids	Student Loan Refundable Credit	TY 2015				(64,700)	(65,900)	(130,600)	(67,200)	(68,400)	(135,600)							
25	HF 1479	Wills	Credit for Contributions to Section 529 Plans (Estimate Updated 5/8/2015)	TY 2015				(8,000)	(8,300)	(16,300)	(8,500)	(8,800)	(17,300)							
26	SF 293	Clausen	MN College Savings Plan contribution credit (Estimate Updated on 5/8/2015)	TY 2016										-	-	(4,200)	(4,200)	(4,300)	(4,400)	(8,700)
27			Subtraction for Contributions to Section 529 Plans (Estimate Updated 5/8/2015)	TY 2015				(7,000)	(7,200)	(14,200)	(7,400)	(7,700)	(15,100)							
28	HF 245	Urdahl	Credit for Certain Master's Degree Education for Teachers	TY 2015				-	-	-	(160)	(170)	(330)							
29	HF 848	Davids	Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)	TY 2015				2,100	2,200	4,300	2,200	2,200	4,400							
30	SF 826	Gov	Disallowance of Working Family Credit, NonResidents	TY 2015		10,300	10,600							-	5,100	5,200	10,300	5,300	5,300	10,600
31			Working Family Credit Expansion , Increase Income Phase-out Threshold	TY 2015		(82,500)	(92,000)													
32	HF 30, SF 51	Davids, Skoe	Working Family Credit, TANF Funding Clarification	FY 2015				-	-	-	-	-	-	-	-	-	-	-	-	-
33	HF 921	Schomacker	Subtraction for Long-Term Care Savings Plan	TY 2015				(100)	(150)	(250)	(200)	(200)	(400)							
34	HF 407	O'Driscoll	Increase Long-Term Care Credit	TY 2015				(4,700)	(4,800)	(9,500)	(4,900)	(5,000)	(9,900)							

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35	HF 377-A2	Gruenhagen	Subtraction for Charity Health Care	TY 2016					-	(3,700)	(3,700)	(3,800)	(3,900)	(7,700)							
36	HF 1463	Newberger	Subtraction for First Responder Meal Expenses	TY 2015					(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)							
37	HF 1005	Davids	Minnesota-Wisconsin Reciprocity Agreement	TY 2015					(7,500)	(5,200)	(12,700)	(5,500)	(5,700)	(11,200)							
38	HF 2153	Davids	Section 179 Expensing with 10-Year Carryover	TY 2015					-	(800)	(800)	(1,200)	(1,400)	(2,600)							
39	HF 381-DE1	Dehn	Credit for Job Training Center Rehabilitation	TY 2015					(600)	-	(600)	-	-	-							
40	HF 229	McDonald	Subtraction for Fitness Facility Fee	TY 2015					(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)							
41	SF 350	Pappas	Fitness membership credit	TY 2015											-	(1,500)	(1,500)	(3,000)	(1,500)	(1,600)	(3,100)
42	HF 837, SF 847, SF 745	Davids, Rest, Gazelka	Domicile Determination Modified, Prohibition of Certain Factors	TY 2015					Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	Undeterm.	-	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.	undeterm.
43	HF 1001, A15 Senate	Dean, Nelson	Statutory Residency Rules Modified to Exclude Medical Treatment Days	TY 2015					(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)	-	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
44	HF 2179, SF 2028	Davids, Rest	Apportioning Board Member Income (Estimate Updated 5/8/2015)	House TY 2015/ Senate TY 2016					(7,600)	(7,600)	(15,200)	(7,600)	(7,600)	(15,200)	-	-	(7,600)	(7,600)	(7,600)	(7,600)	(15,200)
45	HF 2211	Dean	Premium Health Care Credit	TY 2016					-	(50,000)	(50,000)	(50,000)	(50,000)	(100,000)							
46			Increased Subtraction of 25% of Federal Personal & Dependent Exemption	TY 2015					(265,700)	(272,900)	(538,600)	-	-	-							
47			Federal Conformity, Slain Officer Family Support Act of 2014	DFE				(Negli.)	(Negli.)	-	(Negli.)	-	-	-	(negli)	(negli)	-	(negli)	-	-	(negli)
48	HF 2077	Drazkowski	School Building Bond Agricultural Credit	TY 2016					-	(49,400)	(49,400)	(51,500)	(53,500)	(105,000)							
49			Greater MN internship Modfn	TY 2015											-	(200)	(400)	(600)	(400)	(400)	(800)
50	SF 79 199	Wiger Nelson	Veterans jobs credit (see also aids and credits for grants)	TY 2016											-	-	(16,600)	(16,600)	(15,700)	(14,900)	(30,600)
51	SF 1968	Sparks	Workforce housing tax credit	TY16 - 21											-	-	(5,000)	(5,000)	(7,000)	(7,000)	(14,000)
52	SF 2074	Cohen	Film production credit	TY 2016											-	-	(1,600)	(1,600)	(1,600)	(1,600)	(3,200)
53			Income Tax Interaction - Statewide Property Tax Base Expansion																		
54			Income Tax Interaction - Omnibus Education						-	210	210	20	30	50							
55			Income Tax Interaction - Changes in State General						-	7,500	7,500	11,090	14,870	25,960							
56			Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)						-	-	-	5	5	10							
57			Income Tax Interaction - LGA Reduction to Cities of						-	(1,400)	(1,400)	(1,400)	(1,400)	(2,800)							
58			Income Tax Interaction - CPA Changes (Public Defender Aid)						-	(10)	(10)	(10)	(10)	(20)							
59			Income Tax Interaction - Repeal AIS Aid						-	(190)	(190)	(190)	(190)	(380)							
60			Income Tax Interaction - City of Minneapolis Library Aid Changes						-	-	-	(70)	(70)	(140)							
61			Income tax interaction: Ag land targeting refund												-	-	270	270	230	180	410
62			Income tax interaction: SGL reduction												-	-	4,450	4,450	4,450	4,450	8,900
63			Income tax interaction: RR modernization												-	-	(110)	(110)	(110)	(110)	(220)
64			Income tax interaction: RMV modfn												-	-	50	50	50	50	100
65			Income tax interaction: Class rate change												-	-	(1,740)	(1,740)	(1,740)	(1,740)	(3,480)
66			Income tax interaction: LGA increase												-	-	410	410	860	860	1,720
67			Income tax interaction: CPA formula change & increase												-	-	460	460	560	560	1,120
68			Income tax interaction: Township aid increase												-	-	negli	negli	40	40	80
69			Income tax interaction: County aid for ICWA out of home placements												-	-	-	-	320	320	640
70			Income tax interaction: PILT												-	-	70	70	70	70	140

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71		Income tax interaction: Senate Education Bill																		
72		<b>Subtotal - Income Taxes (Current Law + 2015 Change Items)</b>		<b>19,705,051</b>	<b>21,870,517</b>	<b>24,733,348</b>	<b>19,705,051</b>	10,205,368	10,609,309	<b>20,814,677</b>	11,559,880	12,119,018	<b>23,678,898</b>	<b>19,705,051</b>	10,721,668	11,285,809	<b>22,007,477</b>	12,086,825	12,766,333	<b>24,853,158</b>
73		Subtotal - Current Law		<b>19,705,051</b>	<b>22,056,817</b>	<b>24,934,648</b>	<b>19,705,051</b>	10,730,668	11,326,149	<b>22,056,817</b>	12,127,695	12,806,953	<b>24,934,648</b>	<b>19,705,051</b>	10,730,668	11,326,149	<b>22,056,817</b>	12,127,695	12,806,953	<b>24,934,648</b>
74		Subtotal - 2015 Change Items			<b>(186,300)</b>	<b>(201,300)</b>	<b>(Negli.)</b>	(525,300)	(716,840)	<b>(1,242,140)</b>	(567,815)	(687,935)	<b>(1,255,750)</b>	<b>(negli)</b>	(9,000)	(40,340)	<b>(49,340)</b>	(40,870)	(40,620)	<b>(81,490)</b>
75																				
76		<b>Corporate Franchise Tax</b>																		
77		Current Law Receipts		2,974,837	3,021,155	3,018,740	2,974,837	1,497,086	1,524,069	3,021,155	1,503,892	1,514,848	3,018,740	<b>2,974,837</b>	1,497,086	1,524,069	<b>3,021,155</b>	1,503,892	1,514,848	<b>3,018,740</b>
78		Current Law Refunds		(378,627)	(457,295)	(549,675)	(378,627)	(210,966)	(246,329)	(457,295)	(298,535)	(251,140)	(549,675)	<b>(378,627)</b>	(210,966)	(246,329)	<b>(457,295)</b>	(298,535)	(251,140)	<b>(549,675)</b>
79		Laws of 2015, Chapter 1, Federal Conformity		(890)	11,705	(18,855)	(890)	12,730	(1,025)	11,705	(7,935)	(10,920)	(18,855)	<b>(890)</b>	12,730	(1,025)	<b>11,705</b>	(7,935)	(10,920)	<b>(18,855)</b>
80																				
81		<b>2015 Session Change Items:</b>																		
82	SF 826	Gov	Treatment of Insurance Co. Used to Shelter Income	TY 2015		4,000	4,000								2,000	2,000	<b>4,000</b>	2,000	2,000	<b>4,000</b>
83	SF 826	Gov	Accelerate Gain on Sale of a Business to Nonresidents	TY 2015		3,300	7,700								1,100	2,200	<b>3,300</b>	3,300	4,400	<b>7,700</b>
84	SF 826	Gov	Exclude Derivatives from Sales Factor for Apportionment	TY 2015																
85	SF 826	Gov	Reduce Dividend Received Deduction for Debt-Financed Stock	TY 2015		200	200								100	100	<b>200</b>	100	100	<b>200</b>
86	SF 826	Gov	Modify Defn. of Financial Institution	TY 2015		10,000	10,000								5,000	5,000	<b>10,000</b>	5,000	5,000	<b>10,000</b>
87	SF 826	Gov	Prevent Tax Evasion	TY 2015		300	4,000													
88			Economic Substance Doctrine	TY 2016														100	300	<b>400</b>
89	SF 826	Gov	Base-Year Percentage for Research Credit	TY 2015		(400)	(400)								(200)	(200)	<b>(400)</b>	(200)	(200)	<b>(400)</b>
90	HF 258	Peterson	R&D Credit, Refundable Up to \$200,000	TY 2015				(39,700)	(32,500)	(72,200)	(34,500)	(36,500)	(71,000)							
91	HF 258	Peterson	R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to \$200,000	TY 2016				(4,900)	(16,600)	(21,500)	(19,000)	(23,600)	(42,600)							
92	HF 872	Albright	Unused NOL carryover, Refundable Credit	TY 2015					(15,000)	(15,000)	(15,000)	(15,000)	(30,000)							
93	SF 305	Rest	\$15,000 R&D Refundability	TY 2015											(7,500)	(6,100)	<b>(13,600)</b>	(6,500)	(6,900)	<b>(13,400)</b>
94																				
95		<b>Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)</b>		<b>2,595,320</b>	<b>2,592,965</b>	<b>2,475,710</b>	<b>2,595,320</b>	1,254,250	1,212,615	<b>2,466,865</b>	1,128,922	1,177,688	<b>2,306,610</b>	<b>2,595,320</b>	1,299,350	1,279,715	<b>2,579,065</b>	1,201,222	1,257,488	<b>2,458,710</b>
96		Subtotal - Current Law		<b>2,595,320</b>	<b>2,575,565</b>	<b>2,450,210</b>	<b>2,595,320</b>	1,298,850	1,276,715	<b>2,575,565</b>	1,197,422	1,252,788	<b>2,450,210</b>	<b>2,595,320</b>	1,298,850	1,276,715	<b>2,575,565</b>	1,197,422	1,252,788	<b>2,450,210</b>
97		Subtotal - 2015 Change Items			<b>17,400</b>	<b>25,500</b>		(44,600)	(64,100)	<b>(108,700)</b>	(68,500)	(75,100)	<b>(143,600)</b>		500	3,000	<b>3,500</b>	3,800	4,700	<b>8,500</b>
98																				
99		<b>Sales and Use Tax</b>																		
100		Current Law Receipts		10,946,956	<b>11,391,291</b>	<b>12,260,396</b>	<b>10,946,956</b>	5,587,223	5,804,068	<b>11,391,291</b>	6,022,582	6,237,814	<b>12,260,396</b>	<b>10,946,956</b>	5,587,223	5,804,068	<b>11,391,291</b>	6,022,582	6,237,814	<b>12,260,396</b>
101		Current Law Refunds		(656,485)	<b>(367,900)</b>	<b>(258,360)</b>	<b>(656,485)</b>	(216,580)	(151,320)	<b>(367,900)</b>	(130,110)	(128,250)	<b>(258,360)</b>	<b>(656,485)</b>	(216,580)	(151,320)	<b>(367,900)</b>	(130,110)	(128,250)	<b>(258,360)</b>
102		Current Law Refunds, Indian Sales Tax		(20,351)	<b>(23,800)</b>	<b>(24,600)</b>	<b>(20,351)</b>	(11,800)	(12,000)	<b>(23,800)</b>	(12,200)	(12,400)	<b>(24,600)</b>	<b>(20,351)</b>	(11,800)	(12,000)	<b>(23,800)</b>	(12,200)	(12,400)	<b>(24,600)</b>
103		Current Law Transfer Sales Tax on Motor Vehicle Leases		(68,500)	<b>(86,250)</b>	<b>(91,020)</b>	<b>(68,500)</b>	(41,510)	(44,740)	<b>(86,250)</b>	(45,510)	(45,510)	<b>(91,020)</b>	<b>(68,500)</b>	(41,510)	(44,740)	<b>(86,250)</b>	(45,510)	(45,510)	<b>(91,020)</b>
104		Current Law, City of Mpls Sales Tax to MSFA		2,773	6,364	11,268	2,773	2,774	3,590	<b>6,364</b>	5,101	6,167	<b>11,268</b>	<b>2,773</b>	2,774	3,590	<b>6,364</b>	5,101	6,167	<b>11,268</b>
105																				
106		<b>2015 Session Change Items:</b>																		
107	HF 215-A2	Howe	MV Auto Parts Tax Revenue to the Transportation Stability Fund	7/1/2015				(150,000)	(231,200)	<b>(381,200)</b>	(240,900)	(252,400)	<b>(493,300)</b>							
108	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015							(19,300)	(20,100)	<b>(39,400)</b>							
109	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund	7/1/2015							(27,300)	(28,500)	<b>(55,800)</b>							
110	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund	7/1/2015					(32,000)	<b>(32,000)</b>	(32,000)	(32,000)	<b>(64,000)</b>							
111	HF848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax	DFE	<b>3,700</b>	8,200	<b>8,400</b>	<b>3,700</b>	4,000	4,200	<b>8,200</b>	4,200	4,200							

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																					
General Fund Tax Revenues																					
All Dollars in Thousands																					
Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.																					
Line	Gov/House/Senate #	Author	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2014-15	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
112			Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward																		
113	HF 1478	Garofalo	Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax	7/1/2015				-	-	-	-	-	-	-							
114			Subtotal - Sales Taxes for Transportation					3,700	(146,000)	(259,000)	(405,000)	(315,300)	(328,800)	(644,100)							
115																					
116	SF 826	Gov	Solid Waste Tax - New Annual Rate for Construction & Demolition Waste	7/1/2015		220	250								-	100	120	220	120	130	250
117	HF 531	Swedzinski	Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)	7/1/2015					(15,300)	(15,900)	(31,200)	(16,600)	(17,300)	(33,900)							
118	HF 69	Davids	Vendor Allowance	7/1/2016					-	(10,300)	(10,300)	(10,900)	(11,300)	(22,200)							
119	HF 2017	McDonald	Repeal Tax on Digital Products	7/1/2015					(9,500)	(11,000)	(20,500)	(11,700)	(12,500)	(24,200)							
120	HF 1091	McDonald	Machinery and Equipment Used by Restaurants Exempted	7/1/2015					(4,800)	(5,500)	(10,300)	(5,900)	(6,100)	(12,000)							
121	HF 1994DE1, SF 1875	Carlson, Rest	Exempts Purchases by 501C3 Organizations	7/1/2015					(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)	-	(3,200)	(3,600)	(6,800)	(3,700)	(3,800)	(7,500)
122	HF 764, SF 929	Swedzinski, Saxhaug	Modify the Application of the Tax for Modular Home Purchases	7/1/2015					(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)	-	(800)	(900)	(1,700)	(1,000)	(1,100)	(2,100)
123	HF 1423	Petersburg	Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)	7/1/2015					(1,700)	(1,800)	(3,500)	(1,800)	(1,900)	(3,700)							
124	HF 1132	Gunther	Exempt Sales and Purchases of Non Profit Animal Shelters	7/1/2015					(750)	(800)	(1,550)	(850)	(850)	(1,700)							
125	SF 1221	Rosen	Sales tax exemption for pet adoption	7/1/2015											-	(440)	(490)	(930)	(500)	(510)	(1,010)
126	HF 412, SF 381	Wills, Clausen	Exemption Modified for Certain Nonprofit Fundraising Events	7/1/2015					(290)	(300)	(590)	(300)	(310)	(610)	-	(290)	(300)	(590)	(300)	(310)	(610)
127	HF 132-DE1	Rosenthal	Exempt Precious Metal Bullion and Bullion Coins	7/1/2015					(500)	(560)	(1,060)	(570)	(590)	(1,160)							
128	SF 190, SF 544	Franzen, Peterson, B.	Exemption for bullion	7/1/2015											-	(150)	(160)	(310)	(170)	(170)	(340)
129	HF 496	Nornes	Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas	7/1/2015					(500)	(520)	(1,020)	(540)	(560)	(1,100)							
130	HF 89	Davnie	Expand Exemption for Textbook & Instructional Materials	7/1/2015					(340)	(340)	(680)	(350)	(360)	(710)							
131	HF 550	Baker	Exempts Purchases of Certain Propane Tanks	DFE				(20)	(240)	(240)	(480)	(140)	-	(140)							
132	HF 1628	Quam	Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance	7/1/2015					(140)	(140)	(280)	(150)	(160)	(310)							
133	HF 1510	Dziedzic	Durable medical equipment retroactive exemption	4/1/2009											-	(870)	(140)	(1,010)	(150)	(160)	(310)
134	HF2019	McDonald	Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	7/1/2015					(250)	(275)	(525)	(275)	(275)	(550)							
135	HF 874	Rarick	Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora	1/1/2015				(Negl.)	(90)	(90)	(180)			-							
136	HF 2134	Knoblach	Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization	7/1/2015					(14)	(14)	(28)	(14)	(14)	(28)							
137	HF 532	Petersburg	Exempts Admissions to the Agricultural Center	7/1/2015					(2)	(2)	(4)	(2)	(2)	(4)							
138	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)	7/1/2015					60	80	140	80	180	260							
139	HF 2182	Davids	Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)						(200)	(330)	(530)	(360)	(400)	(760)							
140	HF 984	Drazkowski	Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only						(2,774)	(3,090)	(5,864)			-							
141	SF 41	Clausen	Exemption for admission to MSHSL events	7/1/2015											-	(780)	(800)	(1,580)	(820)	(850)	(1,670)

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142	SF 389	Rest	Exemption for car seats	7/1/2015											-	(900)	(1,000)	(1,900)	(1,100)	(1,100)	(2,200)
143	SF 1186	Koenen	Expand telecom equipment exemption to fiber/conduit	7/1/2015											-	(1,900)	(2,300)	(4,200)	(2,400)	(2,600)	(5,000)
144	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce (sales tax interaction)	7/1/2015												50	60	110	60	60	120
145	SF 1892	Eaton	June accelerated (81.4% TO 80%)	7/1/2015												(3,900)	(200)	(4,100)	(200)	(100)	(300)
146																					
147			<b>Subtotal - Sales Taxes (Current Law + 2015 Change Items)</b>			10,928,125	11,906,334	10,208,073	5,132,777	5,284,977	10,417,754	5,469,492	5,671,680	11,141,172	10,204,393	5,307,027	5,589,888	10,896,915	5,829,703	6,047,311	11,877,014
148			Subtotal - Current Law		10,204,393	10,919,705	11,897,684	10,204,393	5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684	10,204,393	5,320,107	5,599,598	10,919,705	5,839,863	6,057,821	11,897,684
149			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		3,700	8,420	8,650	3,680	(187,330)	(314,621)	(501,951)	(370,371)	(386,141)	(756,512)	-	(13,080)	(9,710)	(22,790)	(10,160)	(10,510)	(20,670)
150																					
151			<b>Estate Tax</b>																		
152			Current Law Receipts		352,494	318,200	315,200	352,494	159,700	158,500	318,200	158,400	156,800	315,200	352,494	159,700	158,500	318,200	158,400	156,800	315,200
153			Current Law Refunds		(38,561)	(14,500)	(14,500)	(38,561)	(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)	(38,561)	(7,200)	(7,300)	(14,500)	(7,300)	(7,200)	(14,500)
154																					
155			<b>2015 Session Change Items:</b>																		
156	SF 826	Gov	Recapture Tax Related to Eminent Domain	7/1/2011	-	(100)	(100)								-	(50)	(50)	(100)	(50)	(50)	(100)
157	HF 958-A1	Erhardt	Modifications to Exclusion (Phased-in), Rates and Subtraction	TY 2015					(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)							
158																					
159																					
160			<b>Subtotal - Estate Taxes (Current Law + 2015 Change Items)</b>			303,600	300,600	313,933	133,000	110,200	243,200	94,100	83,600	177,700	313,933	152,450	151,150	303,600	151,050	149,550	300,600
161			Subtotal - Current Law		313,933	303,700	300,700	313,933	152,500	151,200	303,700	151,100	149,600	300,700	313,933	152,500	151,200	303,700	151,100	149,600	300,700
162			Subtotal - 2015 Change Items			(100)	(100)		(19,500)	(41,000)	(60,500)	(57,000)	(66,000)	(123,000)	-	(50)	(50)	(100)	(50)	(50)	(100)
163																					
164			<b>State General Levy</b>																		
165			Current law receipts		1,659,841	1,698,579	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068
166																					
167			<b>2015 Session Change Items:</b>																		
168	SF 826	Gov	Base Expansion to Railroad Rolling Stock, Other Changes		-	29,350	39,350														
169			Base Expansion to Railroad Rolling Stock, Other Changes	Assess 15											-	0	0	0	0	0	0
170	HF 984, 968, 482, 664	Drazkowski, Hertaus, Wills, Erhardt	Exempts up to \$500,000 of C/I property value and \$250K of seasonal recreational value. Provides 6-year Phase-out of Levy	Pay 2016					(137,500)	(315,800)	(453,300)	(438,900)	(566,800)	(1,005,700)							
171	SF 1479	Saxhaug	SRR values over \$300k moved from SGL to RMV; C/I reduction of \$51m in Pay16; setting separate base amounts	Assess 15											-	(33,000)	(60,600)	(93,600)	(62,000)	(63,800)	(125,800)
172	HF 135	Peppin	State General Levy Distribution to Cities						(345)	(628)	(973)	(628)	(628)	(1,256)							
173	HF 1831	Green	Property Tax Credit for Over-Valued Property with One-Year Look back							(70)	(70)	(100)	(70)	(170)							
174																					
175			<b>Subtotal - Property Tax (Current Law + 2015 Change Items)</b>		1,659,841	1,727,929	1,814,418	1,659,841	704,038	540,198	1,244,236	435,253	332,689	767,942	1,659,841	808,883	796,096	1,604,979	812,881	836,387	1,649,268
176			Subtotal - Current Law		1,659,841	1,698,579	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068	1,659,841	841,883	856,696	1,698,579	874,881	900,187	1,775,068
177			Subtotal - 2015 Change Items			29,350	39,350	-	(137,845)	(316,498)	(454,343)	(439,628)	(567,498)	(1,007,126)	-	(33,000)	(60,600)	(93,600)	(62,000)	(63,800)	(125,800)
178																					
179			<b>Cigarette &amp; Tobacco Products Tax</b>																		
180			Current Law Receipts		1,226,786	1,218,260	1,233,420	1,226,786	607,160	611,100	1,218,260	614,940	618,480	1,233,420	1,226,786	607,160	611,100	1,218,260	614,940	618,480	1,233,420
181			Current Law Refunds					(27,657)	(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)	(27,657)	(10,050)	(10,150)	(20,200)	(10,250)	(10,350)	(20,600)

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182																					
183			<b>2015 Change Items</b>																		
184	HF 700	Davids	Repeal Excise Tax Rate Indexing, Cigarette Excise Ta	7/1/2015					(1,900)	(7,800)	(9,700)	(13,700)	(19,600)	(33,300)							
185	HF 700	Davids	Repeal Excise Tax Rate Indexing, Moist Snuff	7/1/2015					(300)	(1,200)	(1,500)	(2,000)	(3,000)	(5,000)							
186	HF 700	Davids	Repeal Excise Tax Rate Indexing, Tobacco Products	7/1/2015					(10)	(60)	(70)	(100)	(140)	(240)							
187	HF 2183	Davids	Create a Separate Excise Tax Rate for Vapor Product	7/1/2015					(4,200)	(5,100)	(9,300)	(5,600)	(6,100)	(11,700)							
188	HF 1363	Franson	Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated	7/1/2015					(2,000)	(2,200)	(4,200)	(2,200)	(2,200)	(4,400)							
189	SF 2099	Dziedzic	Moist snuff taxed on each 1.2 ounce	7/1/2015											-	760	850	1,610	880	900	1,780
190	SF 1802	Eaton	June accelerated (81.4% TO 80%)	7/1/2015												(700)	(negli)	(700)	(negli)	(negli)	(negli)
191	SF888-3E		Stop cigarette smugglers - compliance revenue	various		3,356	3,356								-	1,678	1,678	3,356	1,678	1,678	3,356
192																					
193			<b>Subtotal - Cig./Tob. Taxes (Current Law + 2015 Change Items)</b>		<b>1,199,129</b>	<b>1,221,616</b>	<b>1,236,776</b>	<b>1,199,129</b>	588,700	584,590	1,173,290	581,090	577,090	1,158,180	<b>1,199,129</b>	598,848	603,478	1,202,326	607,248	610,708	1,217,956
194			Subtotal - Current Law			1,218,260	1,233,420	1,199,129	597,110	600,950	1,198,060	604,690	608,130	1,212,820	<b>1,199,129</b>	597,110	600,950	1,198,060	604,690	608,130	1,212,820
195			Subtotal - 2015 Change Items			3,356	3,356	-	(8,410)	(16,360)	(24,770)	(23,600)	(31,040)	(54,640)	-	1,738	2,528	4,266	2,558	2,578	5,136
196																					
197			<b>Liquor, Wine and Beer Tax</b>																		
198			Current Law Receipts		170,237	176,240	183,340	170,237	87,250	88,990	176,240	90,760	92,580	183,340	170,237	87,250	88,990	176,240	90,760	92,580	183,340
199			Current Law Refunds		(1,436)	(1,400)	(1,440)	(1,436)	(700)	(700)	(1,400)	(720)	(720)	(1,440)	(1,436)	(700)	(700)	(1,400)	(720)	(720)	(1,440)
200																					
201			<b>2015 Session Modifications</b>																		
202	SF 1892	Eaton	June accelerated (81.4% TO 80%)													(100)	(negli)	(100)	(negli)	(negli)	(negli)
203																					
204			<b>Subtotal - Liquor Taxes (Current Law + 2015 Change Items)</b>		<b>168,801</b>	<b>174,840</b>	<b>181,900</b>	<b>168,801</b>	86,550	88,290	174,840	90,040	91,860	181,900	<b>168,801</b>	86,450	88,290	174,740	90,040	91,860	181,900
205			Subtotal - Current Law			168,801	168,801	168,801	86,550	88,290	174,840	90,040	91,860	181,900	<b>168,801</b>	86,550	88,290	174,840	90,040	91,860	181,900
206			Subtotal - 2015 Change Items			-	-	-	-	-	-	-	-	-	-	(100)	(negli)	(100)	(negli)	(negli)	(negli)
207																					
208			<b>Lawful Gambling Taxes</b>																		
209			Current Law Lawful Gambling Combined Receipts Tax		89,988	97,000	102,700	89,988	47,800	49,200	97,000	50,600	52,100	102,700	89,988	47,800	49,200	97,000	50,600	52,100	102,700
210			Current Law Gambling Tax Refunds		(379)	(100)	(60)	(379)	(50)	(50)	(100)	(30)	(30)	(60)	(379)	(50)	(50)	(100)	(30)	(30)	(60)
211			[Lawful Gambling - Feb12 Base]					[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[36,900]	[36,900]	[73,800]
212			[Lawful Gambling Above Base (Stadium)]					[15,809]	[10,850]	[12,250]	[23,100]	[13,670]	[15,170]	[28,840]	[15,809]	[10,850]	[12,250]	[23,100]	[13,670]	[15,170]	[28,840]
213																					
214			<b>2015 Change Items</b>																		
215	HF 1176	Hoppe	Modification to Rate Structure & Exemptions	7/1/2015					(14,200)	(16,200)	(30,400)	(16,700)	(17,200)	(33,900)							
216	HF 296	Knoblach	New 9% Flat Rate for Paper Pull Tabs at Bingo Halls	7/1/2015					(100)	(100)	(200)	(100)	(100)	(200)							
217																					
218			<b>Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)</b>		<b>89,609</b>	<b>96,900</b>	<b>102,640</b>	<b>89,609</b>	33,450	32,850	66,300	33,770	34,770	68,540	(379)	47,750	49,150	96,900	50,570	52,070	102,640
219			Subtotal - Current Law			89,609	89,609	89,609	47,750	49,150	96,900	50,570	52,070	102,640	(379)	47,750	49,150	96,900	50,570	52,070	102,640
220			Subtotal - 2015 Change Items			-	-	-	(14,300)	(16,300)	(30,600)	(16,800)	(17,300)	(34,100)	-	-	-	-	-	-	-
221																					
222			<b>Insurance Gross Earning &amp; Fire Marshall Tax</b>																		
223			Current Law Receipts		719,472	787,135	831,581	719,472	386,418	400,717	787,135	411,221	420,360	831,581	719,472	386,418	400,717	787,135	411,221	420,360	831,581
224			Current Law Refunds		(5,285)	(5,000)	(5,000)	(5,285)	(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)	(5,285)	(2,500)	(2,500)	(5,000)	(2,500)	(2,500)	(5,000)
225																					
226			<b>2015 Change Items</b>																		
227	HF 438	Kresha	New Markets Tax Credit (with January 2017 application date)	TY 2016					-	-	-	-	-	-							
228																					

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)																					
General Fund Tax Revenues																					
All Dollars in Thousands																					
Note : Positive numbers represent revenue gains , negative numbers represent revenue losses.																					
Line	Gov/House/Senate #	Author	General Fund Tax (GF) Provision	Effective Date	Gov 2015 FY2014-15	Gov 2015 FY2016-17	Gov 2015 FY2018-19	House FY2014-15	House FY2016	House FY2017	House FY2016-17	House FY2018	House FY2019	House FY2018-19	Senate FY2014-15	Senate FY2016	Senate FY2017	Senate FY2016-17	Senate FY2018	Senate FY2019	Senate FY2018-19
229			<b>Subtotal - Insurance Gross Earning &amp; Fire Marshall Tax</b>		<b>714,187</b>	<b>782,135</b>	<b>826,581</b>	<b>714,187</b>	383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>	<b>714,187</b>	383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>
230			Subtotal - Current Law					<b>714,187</b>	383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>	<b>714,187</b>	383,918	398,217	<b>782,135</b>	408,721	417,860	<b>826,581</b>
231			Subtotal - 2015 Change Items					-	-	-	-	-	-	-	-	-	-	-	-	-	-
232																					
233			<b>Taconite Occupation Tax</b>																		
234			Current Law Receipts			-		<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>	<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
235																					
236			<b>2015 Change Items</b>																		
237	HF 416	Anzele	Modification to the Definition of Direct Reduced Iron (DRI)	Prod Yr 15		-			-	-	-	-	-	-				-	-	-	-
238	SF677	Tomassoni	Modification for Direct Reduced Iron													-	-	-	-	-	-
239																					
240			<b>Subtotal - Taconite Occupation Tax</b>					<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>	<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
241			Subtotal - Current Law					<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>	<b>32,106</b>	17,000	17,000	<b>34,000</b>	17,000	17,000	<b>34,000</b>
242			Subtotal - 2015 Change Items					-	-	-	-	-	-	-	-	-	-	-	-	-	-
243																					
244			<b>Other Net Tax Revenue</b>																		
245			Current Law Receipts:			-															
246																					
247			Mortgage Registry Tax		<b>194,764</b>	<b>211,828</b>	<b>228,797</b>	<b>194,764</b>	103,461	108,367	<b>864,186</b>	111,587	117,210	<b>228,797</b>	<b>194,764</b>	103,461	108,367	<b>864,186</b>	111,587	117,210	<b>228,797</b>
248			Deed Transfer Tax		<b>184,005</b>	<b>217,340</b>	<b>239,870</b>	<b>184,005</b>	105,312	112,028	<b>881,085</b>	116,264	123,606	<b>239,870</b>	<b>184,005</b>	105,312	112,028	<b>881,085</b>	116,264	123,606	<b>239,870</b>
249			Controlled Substance Tax		<b>6</b>	<b>10</b>	<b>10</b>	<b>6</b>	5	5	<b>36</b>	5	5	<b>10</b>	<b>6</b>	5	5	<b>36</b>	5	5	<b>10</b>
250			Other Gross Earnings		<b>101</b>	<b>100</b>	<b>100</b>	<b>101</b>	50	50	<b>401</b>	50	50	<b>100</b>	<b>101</b>	50	50	<b>401</b>	50	50	<b>100</b>
251			Medical Assistance Surcharges		<b>573,977</b>	<b>514,164</b>	<b>511,660</b>	<b>573,977</b>	258,334	255,830	<b>2,111,461</b>	255,830	255,830	<b>511,660</b>	<b>573,977</b>	258,334	255,830	<b>2,111,461</b>	255,830	255,830	<b>511,660</b>
252			Motor Vehicle Registration Tax		<b>1,320</b>	<b>1,300</b>	<b>1,300</b>	<b>1,320</b>	650	650	<b>5,220</b>	650	650	<b>1,300</b>	<b>1,320</b>	650	650	<b>5,220</b>	650	650	<b>1,300</b>
253			Other Tax Refunds		<b>(11,677)</b>	<b>(12,710)</b>	<b>(13,110)</b>	<b>(11,677)</b>	(6,355)	(6,355)	<b>(50,607)</b>	(6,355)	(6,355)	<b>(13,110)</b>	<b>(11,677)</b>	(6,355)	(6,355)	<b>(50,607)</b>	(6,355)	(6,355)	<b>(13,110)</b>
254			<b>Subtotal - Other</b>		<b>942,496</b>	<b>932,032</b>	<b>968,627</b>	<b>942,496</b>	461,457	470,575	<b>932,032</b>	477,831	490,796	<b>968,627</b>	<b>942,496</b>	461,457	470,575	<b>932,032</b>	477,831	490,796	<b>968,627</b>
255																					
256			<b>Miscellaneous - 2015 Revenue Modifications</b>																		
257																					
258		Barrett	Border Cities, Taylor Falls	7/1/2015					(100)	-	(100)	-	-								
259	HF 894	Kiel	Border City Allocation Made Permanent	7/1/2015					(1,000)	(1,000)	(2,000)	(1,000)	(1,000)	(2,000)							
260	SF 907	Eken	Border City Allocation Made Permanent	TY 2016											-	(2,000)	-	(2,000)			
261	HF 1775	Davids	Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes																		
262			Report on Tax Credit for Employers who Hire Veterans																		
263	SF 1354	Rest	Dept. Earnings - Tax Court; threshold increase for small claims division													(3)	(3)	(6)	(3)	(3)	(6)
264	SF888-3E		Stop Cigarette smugglers - fines & fees revenue	various		<b>898</b>	<b>898</b>														
265			Stop Cigarette smugglers - fines & fees revenue modified													411	411	822	411	411	822
266			<b>Subtotal - Miscellaneous</b>			<b>898</b>	<b>898</b>		(1,100)	(1,000)	(2,100)	(1,000)	(1,000)	(2,000)		(1,592)	408	(1,184)	408	408	816
267																					
268			<b>Total - Tax GF Revenues (Current Law + 2015 Change Items)</b>			<b>40,630,659</b>	<b>44,546,934</b>	<b>37,628,546</b>	18,999,408	19,347,821	<b>38,347,229</b>	20,295,099	21,013,051	<b>41,308,150</b>	<b>37,534,878</b>	19,883,209	20,729,776	<b>40,612,985</b>	21,733,499	22,737,771	<b>44,471,270</b>
269			<b>Total - Tax GF Revenues - Current Law</b>		<b>37,592,760</b>	<b>40,761,889</b>	<b>44,674,834</b>	<b>37,624,866</b>	19,937,793	20,834,540	<b>40,772,333</b>	21,839,813	22,845,065	<b>44,684,878</b>	<b>37,534,878</b>	19,937,793	20,834,540	<b>40,772,333</b>	21,839,813	22,845,065	<b>44,684,878</b>
270			<b>Total - 2015 Change Items</b>			<b>(126,976)</b>	<b>(127,900)</b>	<b>3,680</b>	(938,385)	(1,486,719)	<b>(2,425,104)</b>	(1,544,714)	(1,832,014)	<b>(3,376,728)</b>	<b>(negl)</b>	(54,584)	(104,764)	<b>(159,348)</b>	(106,314)	(107,294)	<b>(213,608)</b>
*HF 2019 includes an amnesty provision that may result in a revenue loss in FY 2015 but disclosure rules prevent the release of an estimate																					
**The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill; the provision includes an administrative component carried in a later section of this spreadsheet																					
Revenue impact with "undeterm." denotes that it is undetermined and it is not known if the impact will result in positive or negative revenue because the determination of domicile is made on a case-by-case basis.																					



2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

Line #	Gov-House-Senate #	Author	General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	FY2014	FY2015	House FY2014-15	House FY2016	House FY2017	FY2016-17	FY2018	House FY2019	FY2018-19	Senate FY2014-15	FY2016	Senate FY2017	FY2016-17	FY2018	Senate FY2019	FY2018-19
<b>PROPERTY TAX REFUNDS</b>																					
272			Homeowners property tax refund - base	\$831,300	\$859,600	\$287,212	\$409,900	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600	\$697,112	\$413,300	\$418,000	\$831,300	\$424,600	\$435,000	\$859,600
273			Renters property tax refund	443,800	464,300	188,274	225,400	413,674	219,600	224,200	443,800	229,100	235,200	464,300	413,674	219,600	224,200	443,800	229,100	235,200	464,300
274			Targeting	16,090	15,580	881	1,820	2,701	9,020	7,070	16,090	7,690	7,890	15,580	2,701	9,020	7,070	16,090	7,690	7,890	15,580
275			Forest Land Credits (SFIA)	10,980	11,730	5,202	5,270	10,472	5,400	5,580	10,980	5,770	5,960	11,730	10,472	5,400	5,580	10,980	5,770	5,960	11,730
276			<b>Subtotal - Property Tax Refunds base</b>	<b>1,302,170</b>	<b>1,351,210</b>	<b>481,569</b>	<b>642,390</b>	<b>1,123,959</b>	<b>647,320</b>	<b>654,850</b>	<b>1,302,170</b>	<b>667,160</b>	<b>684,050</b>	<b>1,351,210</b>	<b>1,123,959</b>	<b>647,320</b>	<b>654,850</b>	<b>1,302,170</b>	<b>667,160</b>	<b>684,050</b>	<b>1,351,210</b>
<b>Property Tax Refund Changes:</b>																					
278			<i>Change Item: Modernize Railroad Property Tax</i>	<i>(\$2,390)</i>	<i>(\$4,780)</i>																
280			<i>Change Item: Home Office deduction calculation</i>	<i>(\$420)</i>	<i>(\$750)</i>																
281	HF2034	Quam	<i>Change Item: LGA PTR interactions</i>						0	1,960	1,960	1,960	1,960	3,920							
282	SF874	Koenen	<i>PTR interaction: LGA increase</i>																		
283	SF1640	Eken	<i>PTR interaction: CPA formula change &amp; increase</i>																		
284			<i>Change Item: CPA Public Defender aid repeal PTR interactions</i>						0	10	10	10	10	20							
285	SF207	Lourey	<i>PTR interaction: County aid for ICWA out of home placement</i>																		
286	SF944	Bakk	<i>PTR interaction: Township aid increase</i>																		
287	HF570	Drazkowski	<i>Change Item: AIS repeal (Transf to DNR)- PTR interactions</i>						0	260	260	260	260	520							
288			<i>Change Item: Minneapolis Library Aid repeal - PTR</i>						0	0	0	100	100	200							
289	HF147	Dettmer	<i>Change Item: MVE military surviving spouses/permanently disabled - PTR interactions</i>						0	0	0	0	(60)	(60)							
290	HF705	Howe	<i>Change Item: Congressionally chartered vet organ reduced property tax class rate - PTR interactions</i>						0	20	20	20	20	40							
291	HF844	Loon	<i>Change Item: Omnibus education - PTR interactions</i>						0	(300)	(300)	(30)	(30)	(60)							
292			<i>PTR interaction: Senate Ed Omnibus</i>																		
293	HF1944	Hertaus	<i>Change Item: Agriculture preserve allowed C/I (cell phone towers), early termination- PTR interactions</i>						[+negli]	[+negli]	[+negli]	[+negli]	[+negli]	[+negli]							
294	SF1838	Osmek	<i>PTR interaction: Early termination metropolitan ag preserves</i>																		
295	SF1058	Eken	<i>PTR interaction: Class 2 properties ag. purpose defn. modfn.</i>																		
296	HF287	Quam	<i>Change Item: Agri homestead class chg- offsite owner - PTR interactions</i>						0	[-negli]	[-negli]	[-negli]	[-negli]	[-negli]							
297	HF1407	Hackbarth	<i>Change Item: Wine produced @ farm winery as agriculture product for property tax class - PTR interactions</i>						0	[-negli]	[-negli]	[-negli]	[-negli]	[-negli]							
298	SF257	Skoe	<i>PTR interaction: ag containment facility exemption repeal</i>																		
299	HF1649	Dill	<i>Change Item: Sustainable Forest Incentive early withdrwl</i>						[+negli]	[+negli]	[+negli]	[+negli]	[+negli]	[+negli]							
300	SF1414	Marty	<i>SFIA modifications (DOR revised 5/12/15)</i>																		
301	SF 1057	Skoe	<i>PTR interaction: PILT</i>																		
302	SF368 HF873	Lourey Sudin	<i>Change Item: Carlton County authorize levy - recreational purpose PTR interactions</i>						0	[+negli]	[+negli]	[+negli]	[+negli]	[+negli]							
303	HF1671	Drazkowski	<i>Change Item: Reverse referendum allowed if taxes raised</i>						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]							

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

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Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author				FY2014	FY2015	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2016		FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
304	HF782	Runbeck	Change Item: Reverse referendum approval of debt issue						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]							
305	SF129	Rest	Decrease threshold for targeting PTR from 12% to 10%												-	-	1,170	1,170	1,270	1,320	2,590
306	SF921	Skoe	Agricultural land targeting credit												-	-	7,800	7,800	6,500	5,200	11,700
307			PTR interaction: RR modernization												-	-	(2,430)	(2,430)	(2,430)	(2,430)	(4,860)
308			PTR interaction: RMV modfn												-	-	(380)	(380)	(380)	(380)	(760)
309			PTR interaction: Class rate change												-	-	(3,560)	(3,560)	(3,560)	(3,560)	(7,120)
310	SF1636	Skoe	PTR interaction: electric generation personal property tax elimination/new value method												-	-	-	-	(440)	(440)	(880)
311	SF1011	Saxhaug	PTR Interaction: Iron Range FD areawide tax rate change capped											0	0	0	0	(unknown)	(unknown)	(unknown)	
312			Subtotal Property Tax changes	(2,810)	(5,530)				0	1,950	1,950	2,320	2,260	4,580	-	(170)	4,650	4,480	1,900	760	2,660
313			Political Contribution Refund -base	10,000	10,000	3,673	3,700	7,373	4,500	5,500	10,000	4,500	5,500	10,000	7,373	4,500	5,500	10,000	4,500	5,500	10,000
314			Tax Refund Interest -base	28,000	30,000	14,516	13,500	28,016	14,000	14,000	28,000	15,000	15,000	30,000	28,016	14,000	14,000	28,000	15,000	15,000	30,000
315			Other Refund Changes																		
316			Change Item: Repeal Political Contribution Refund						(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)							
317			Subtotal Other Refund changes						(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)							
318	HF538	Drazkowski	LOCAL AIDS																		
319			Local Government Aid (LGA)	1,036,324	1,038,796	427,439	507,618	935,057	516,926	519,398	1,036,324	519,398	519,398	1,038,796	935,057	516,926	519,398	1,036,324	519,398	519,398	1,038,796
320			12, SS1, Ch 1 Flood Disaster Assistance			0	80	80	0	0	0	0	0	0	80	0	0	0	0	0	0
321			Subtotal- Local Government Aid (LGA) base	1,036,324	1,038,796	427,439	507,698	935,137	516,926	519,398	1,036,324	519,398	519,398	1,038,796	935,137	516,926	519,398	1,036,324	519,398	519,398	1,038,796
322			Modify LGA																		
323	HF2034	Quam	Change Item: Limit LGA 1st class cities to 112.5% average per capita aid for all other cities						0	(84,650)	(84,650)	(84,650)	(84,650)	(169,300)							
324			Change Item: CY 2015 Early LGA payment - FY 2015				\$18,750	18,750	0	0	0	0	0	0	-						
325			Change Item: CY 2015 Early LGA payment - FY 2016						(18,750)	0	(18,750)	0	0	0							
326	SF 1865 HF 1794	Stumpf Fabian	Change Item: Oslo 2013 city aid penalty forgiven/approp						37	0	37	0	0	0	-	37	-	37	-	-	-
327	SF712 HF890	Weber Schomacker	Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits						0	0	0	0	0	0	-	-	-	-	-	-	-
328			Change Item: Reduce City of Minneapolis LGA appropriation FY 2017 only			\$0		0	0	(5,864)	(5,864)	0	0	0	-						
329	SF874	Koenen	Increase - Aids Pay 16												0	0	21,540	21,540	45,580	45,580	91,160
330			Subtotal LGA changes			0	18,750	18,750	(18,713)	(90,514)	(109,227)	(84,650)	(84,650)	(169,300)	-	37	21,540	21,577	45,580	45,580	91,160
331			County Program Aid - base	418,532	416,908	165,570	206,235	371,805	209,969	208,563	418,532	208,454	208,454	416,908	371,805	209,969	208,563	418,532	208,454	208,454	416,908
332			Public Defender Cost	1,000	1,000	222	500	722	500	500	1,000	500	500	1,000	722	500	500	1,000	500	500	1,000
333			Local Impact Notes (DOF/MDE)	428	428	214	0	214	214	214	428	214	214	428	214	214	428	214	214	428	428
334			County AIS Prevention Aid	20,000	20,000		4,500	4,500	10,000	10,000	20,000	10,000	10,000	20,000	4,500	10,000	10,000	20,000	10,000	10,000	20,000
335			Debt Service Aid - Lewis & Clark Jt Pwrs Bd	1,600	5,000				0	1,600	1,600	2,500	2,500	5,000		0	1,600	1,600	2,500	2,500	5,000
336			Township Aid	20,000	20,000	0	10,000	10,000	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000	10,000	20,000	10,000	10,000	20,000
337			Ch 366 Utility Transition Aid (cities and towns)	351	-	779	3	782	350	1	351	0	0	-	782	350	1	351	0	0	-
338			Production Property Transition Aid	160	224				0	160	160	128	96	224		0	160	160	128	96	224
339			Payments to Counties with Tribal Casinos - base	2,520	2,520	1,260	1,260	2,520	1,260	1,260	2,520	1,260	1,260	2,520	2,520	1,260	1,260	2,520	1,260	1,260	2,520

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

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Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author				FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
346			<b>Modify CPA, Other Aids</b>																		
347	HF2016	Backer	<i>Change Item: CPA Formula working group</i>						0	0	0	0	0	0							
348			<i>Change Item: CPA Repeal MMB/MDE Local Impact Note Subsidy (LIN to Leg. Auditor)</i>						(214)	(214)	(428)	(214)	(214)	(428)							
349			<i>Change Item: Repeal Public Defender Aid</i>						0	(500)	(500)	(500)	(500)	(1,000)							
350	SF1640	Eken	<i>CPA - Tax base equalization component modfn; increase</i>												-	-	25,000	25,000	29,700	29,700	59,400
351	SF207	Lourey	<i>County aid for out of home placements related to the Indian Children Welfare Act - Aids Pay 17</i>												-	-	-	-	17,300	17,300	34,600
352	SF944	Bakk	<i>Township Aid - Incl. unorganized territories; increase</i>												-	-	2,000	2,000	2,000	2,000	4,000
353	HF570	Drazkowski	<i>Change Item: Repeal AIS (Transf to DNR)</i>	-					(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)							
354			<i>Change Item: Repeal Minneapolis Library Aid</i>	-					0	(3,720)	(3,720)	(3,720)	(3,720)	(7,440)							
355	SF944	Bakk	<i>Aid payment shift (excl PILT &amp; taconite aid reimbursement) - Aids Pay 16</i>												-	209,300	12,900	222,200	10	10	20
356	SF1958	Skoe	<i>Lewis &amp; Clark Debt Service Aid - Incr. bonding authority; require local share payments; other modifications</i>												-	-	900	900	1,050	1,050	2,100
357	SF1636	Skoe	<i>Electric generation transition aid (personal pt elimination/new value method) - Aids Pay 17</i>												-	0	0	0	4,280	4,200	8,480
358			<b>Subtotal CPA + Other Aids changes</b>	<b>0</b>	<b>0</b>				<b>(10,214)</b>	<b>(14,434)</b>	<b>(24,648)</b>	<b>(14,434)</b>	<b>(14,434)</b>	<b>(28,868)</b>	<b>-</b>	<b>209,300</b>	<b>40,800</b>	<b>250,100</b>	<b>54,340</b>	<b>54,260</b>	<b>108,600</b>
359			DRA School - base	15,756	15,756	8,319	7,893	16,212	7,878	7,878	15,756	7,878	7,878	15,756	16,212	7,878	7,878	15,756	7,878	7,878	15,756
360			DRA Non-School	20,282	20,282	10,281	10,141	20,422	10,141	10,141	20,282	10,141	10,141	20,282	20,422	10,141	10,141	20,282	10,141	10,141	20,282
361			<b>Disparity Reduction Aid (DRA)- base</b>	<b>36,038</b>	<b>36,038</b>	<b>18,600</b>	<b>18,034</b>	<b>36,634</b>	<b>18,019</b>	<b>18,019</b>	<b>36,038</b>	<b>18,019</b>	<b>18,019</b>	<b>36,038</b>	<b>36,634</b>	<b>18,019</b>	<b>18,019</b>	<b>36,038</b>	<b>18,019</b>	<b>18,019</b>	<b>36,038</b>
362																					
363			<b>PROPERTY TAX CREDITS</b>																		
364			Res MVC School***	-	-	17	0	17	0	0	-	0	0	-	17	0	0	-	0	0	-
365			Res MVC Non-School	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
366			<b>Residential Market Value Homestead Credit-base</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
367																					
368																					
369			Agr MVC School	17,159	17,534	5,337	5,032	10,369	8,392	8,767	17,159	8,767	8,767	17,534	10,369	8,392	8,767	17,159	8,767	8,767	17,534
370			Agr MVC Non-School	61,576	61,576	17,829	17,633	35,462	30,788	30,788	61,576	30,788	30,788	61,576	35,462	30,788	30,788	61,576	30,788	30,788	61,576
371			Agric Market Value Hmstd Credit one time payment	-	-	-	18,000	18,000	-	-	-	-	-	-	18,000	-	-	-	-	-	-
372			<b>Agricultural Market Value Credit - base</b>	<b>78,735</b>	<b>79,110</b>	<b>23,166</b>	<b>40,665</b>	<b>63,831</b>	<b>39,180</b>	<b>39,555</b>	<b>78,735</b>	<b>39,555</b>	<b>39,555</b>	<b>79,110</b>	<b>63,831</b>	<b>39,180</b>	<b>39,555</b>	<b>78,735</b>	<b>39,555</b>	<b>39,555</b>	<b>79,110</b>
373																					
374			Agriculture Preservation Credit - base		973							455	518	973					455	518	973
375																					
376			Border City School	4,208	4,252	1,403	1,649	3,052	2,082	2,126	4,208	2,126	2,126	4,252	3,052	2,082	2,126	4,208	2,126	2,126	4,252
377			Border City Non-School	15,948	15,948	5,459	6,970	12,429	7,974	7,974	15,948	7,974	7,974	15,948	12,429	7,974	7,974	15,948	7,974	7,974	15,948
378			<b>Border City Disparity Credit - base</b>	<b>20,156</b>	<b>20,200</b>	<b>6,862</b>	<b>8,619</b>	<b>15,481</b>	<b>10,056</b>	<b>10,100</b>	<b>20,156</b>	<b>10,100</b>	<b>10,100</b>	<b>20,200</b>	<b>15,481</b>	<b>10,056</b>	<b>10,100</b>	<b>20,156</b>	<b>10,100</b>	<b>10,100</b>	<b>20,200</b>
379																					
380			Disaster Credit -School	48	50	148	15	163	23	25	48	25	25	50	163	23	25	48	25	25	50
381			Disaster Credit- Non-School	200	200	704	0	704	100	100	200	100	100	200	704	100	100	200	100	100	200
382			<b>Disaster Credit - base</b>	<b>248</b>	<b>250</b>	<b>852</b>	<b>15</b>	<b>867</b>	<b>123</b>	<b>125</b>	<b>248</b>	<b>125</b>	<b>125</b>	<b>250</b>	<b>867</b>	<b>123</b>	<b>125</b>	<b>248</b>	<b>125</b>	<b>125</b>	<b>250</b>
383																					
384			Prior Year Credit -School	2	-	5	18	23	2	0	2	0	0	-	23	2	0	2	0	0	-
385			Prior Year Credit- Non-School	80	80	55	132	187	40	40	80	40	40	80	187	40	40	80	40	40	80
386			<b>Prior Year Credits - base</b>	<b>82</b>	<b>80</b>	<b>60</b>	<b>150</b>	<b>210</b>	<b>42</b>	<b>40</b>	<b>82</b>	<b>40</b>	<b>40</b>	<b>80</b>	<b>210</b>	<b>42</b>	<b>40</b>	<b>82</b>	<b>40</b>	<b>40</b>	<b>80</b>
387																					
388			Wetlands Reimbursement Credit	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
389																					

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

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Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author				FY2014	FY2015	FY2016-17	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
390			Senior Deferral Reimbursement - base	2,820	3,720	1,525	1,220	2,745	1,310	1,510	2,820	1,730	1,990	3,720	2,745	1,310	1,510	2,820	1,730	1,990	3,720
391			<i>Modify Senior Deferral</i>																		
392	Gov	SF826	<i>Change Item: Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1</i>	230	780						-			0	0	230	230	370	410	780	
393			<b>Subtotal Senior Deferral changes</b>	230	780				0	0	-	0	0	-	-	-	230	230	370	410	780
394																					
395			Bovine TB Property Tax Credit (School)	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
396			Bovine TB Property Tax Credit (Non-School)	-	-	22	0	22	0	0	-	0	0	-	22	0	0	-	0	0	-
397			<b>Bovine TB Property Tax Credit - base</b>	0	0	22	0	22	0	0	0	0	0	0	22	0	0	0	0	0	0
398																					
399			Mahnomen City Reimbursement Aid	320	320	160	160	320	160	160	320	160	160	320	320	160	160	320	160	160	320
400			Ch 154 Mahnomen County Aid	1,800	1,800	900	900	1,800	900	900	1,800	900	900	1,800	1,800	900	900	1,800	900	900	1,800
401			Ch 154 Mahnomen ISD #432 Aid	280	280	140	140	280	140	140	280	140	140	280	280	140	140	280	140	140	280
402			<b>Mahnomen Reimbursement Aid - base</b>	2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400	1,200	1,200	2,400	2,400	1,200	1,200	2,400	1,200	1,200	2,400
403																					
404			<b>Taconite Tax Relief Area Aids &amp; Credits</b>																		
405			Taconite Reimbursement (School)	1,122	1,122	561	561	1,122	561	561	1,122	561	561	1,122	1,122	561	561	1,122	561	561	1,122
406			Supplemental Homestead (Non-School)	10,770	10,986	5,279	5,305	10,584	5,358	5,412	10,770	5,466	5,520	10,986	10,584	5,358	5,412	10,770	5,466	5,520	10,986
407																					
408			Replacement Taconite Prod Tax IRRR (Non-School)	8,067	8,578	3,445	3,758	7,203	3,949	4,118	8,067	4,257	4,321	8,578	7,203	3,949	4,118	8,067	4,257	4,321	8,578
409			Replacement Taconite Prod Tax Econ Dev (Non-School)																		
410			Replacement Taconite Prod Tax	9,736	9,616	5,126	4,986	10,112	4,892	4,844	9,736	4,814	4,802	9,616	10,112	4,892	4,844	9,736	4,814	4,802	9,616
411			Subtotal Repl Taconite Production Tax - base	17,803	18,194	8,571	8,744	17,315	8,841	8,962	17,803	9,071	9,123	18,194	17,315	8,841	8,962	17,803	9,071	9,123	18,194
412																					
413			<b>LOCAL PENSION AIDS</b>																		
414			Aid to Police & Fire	198,740	215,052	89,572	93,931	183,503	97,673	101,067	198,740	105,234	109,818	215,052	183,503	97,673	101,067	198,740	105,234	109,818	215,052
415			Police & Fire Retirement Aid Supplement	31,000	31,000	15,498	15,500	30,998	15,500	15,500	31,000	15,500	15,500	31,000	30,998	15,500	15,500	31,000	15,500	15,500	31,000
416			Police/Fire Additional Amortization Aid	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
417																					
418			Police/Fire Amortization Aid (Open)	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458	2,729	2,729	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458
419			Redirected Amortization Aid - TRFA + St Paul	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188	2,094	2,094	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188
420			Police/Fire Supplemental Amortization Aid (Open)	-	-	0	0	-	0	0	-	0	0	-	-	0	0	-	0	0	-
421			Firefighters Relief Reimbursements	1,200	1,200	558	559	1,117	600	600	1,200	600	600	1,200	1,117	600	600	1,200	600	600	1,200
422																					
423			Public Employees Retirement Assoc. (PERA) Aid	28,296	28,296	14,187	14,148	28,335	14,148	14,148	28,296	14,148	14,148	28,296	28,335	14,148	14,148	28,296	14,148	14,148	28,296
424			Subtotal Local Pension Aids - base	268,882	285,194	124,638	128,961	253,599	132,744	136,138	268,882	140,305	144,889	285,194	253,599	132,744	136,138	268,882	140,305	144,889	285,194
425																					
426			Fire/EMS Volunteer Retention Stipend Aid - base	3,230	1,730				1,580	1,650	3,230	1,730	0	1,730		1,580	1,650	3,230	1,730	0	1,730
427																					
428			<b>Other Expenditures</b>																		
429			PILT for DNR Owned Lands - base	63,547	77,201	30,970	31,436	62,406	31,661	31,886	63,547	38,483	38,718	77,201	62,406	31,661	31,886	63,547	38,483	38,718	77,201
430			<i>Modify PILT</i>																		
431	HF1707	Drazkowski	<i>Change Item: PILT payments reduced due to ENR/OH trust fund payments, effective July 1 2016</i>						0	0	0	0	(70)	(70)							
432	SF1057	Skoe	<i>PILT per acre rate increase (\$1.50 to \$2); federally recognized tribes; past unpaid ditch assessment</i>												-	3,750	3,750	7,500	3,755	3,755	7,510
433			<b>Subtotal PILT changes</b>						0	0	0	0	(70)	(70)	-	3,750	3,750	7,500	3,755	3,755	7,510
434																					
435			<b>Other Aids and One-Time Appropriations</b>																		
436			Ch 389, Council on Results Perform Measuremt	777	786	419	385	804	387	390	777	392	394	786	804						
437			Disaster Assistance City Tax Base Rplcmt Aid																		
438			Local Option Disaster Credit	-	-										-						

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

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Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov FY2016-17	Mar Gov FY2018-19	House FY2014-15			House FY2016-17			House FY2018-19			Senate FY2014-15	Senate FY2016-17			Senate FY2018-19		
	#	Author				FY2014	FY2015	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2016		FY2017	FY2016-17	FY2018	FY2019	FY2018-19	
439			SS2 Flood Local Option Abatement reimb (non school)	160	160	313	151	464	80	80	160	80	80	160	464						
440			SS2 Flood Local Option Abatement reimb (school)	46	40	237	103	340	26	20	46	20	20	40	340						
441			Moose Lake Assessment Reimbursement	-	-	2,000	0	2,000	0	0	-	0	0	-	2,000						
442			Bloomington Infrastructure Projects	9,680	9,720	0	0	-	4,820	4,860	9,680	4,860	4,860	9,720	-						
443			City of Minneapolis Library debt service	3,720	7,440	0	0	-	0	3,720	3,720	3,720	3,720	7,440	-						
444			Greater MN Intern, DOR transf to OHE	40	40	0	0	-	20	20	40	20	20	40	-						
445																					
446			<b>Other Aids/Appropriations Changes</b>																		
447			<i>Change Item: Eliminate transfer from General Fund to MSFA Fy 2016-17 only</i>						(\$2,774)	(\$3,090)	(\$5,864)	\$0	\$0	\$0							
448		Dziedzic	<i>Grant to Hennepin County for job training centers rehabilitation</i>												-	1,130	-	1,130	-	-	-
449	SF656	Tomassoni	<i>Grant to St. Louis County for building removal on tax-forfeited land</i>												-	1,000	-	1,000	-	-	-
450			<i>Veteran Jobs Grants</i>												-	-	7,600	7,600	7,200	6,900	14,100
451			<b>Mining Transfers</b>																		
452			<i>GF transfer of Occupation Tax proceeds to special accounts: Modify date (May 15 to July 1)</i>													(3,010)	(50)	(3,060)	(30)	(40)	(70)
453			<i>Increase GF transfer to special account - minimum of \$1.5 M or 2.5c to Mining Environmental and Regulatory Acct</i>													-	500	500	480	470	950
454			<i>New GF transfer to IRRRB Energy Efficiency &amp; Mining Protection Account(TEDF): 15 cents per ton</i>													-	6,030	6,030	6,110	6,180	12,290
455			<b>Studies &amp; Administration</b>																		
456	Gov		<i>Modernize Rail Property Tax</i>	280	112																
457	Gov		<i>Disallowance of WFC for Full-Yr NR</i>	35	-																
458	Gov		<i>Change Item: DOR Administration K-12 Credit</i>	700	800																
459	SF2113	Skoe	<i>Study: Agricultural Valuation &amp; Production</i>												-	200	-	200	-	-	-
460	SF1678	Rest	<i>Study: E-filing</i>												-	175	-	175	-	-	-
461	HF1825	Slocum	<i>Change Item: Automatic sales suppression device use - criminal penalties</i>						[unknown]	[unknown]	[unknown]	[unknown]	[unknown]	[unknown]							
462	HF419	Anderson	<i>Change Item: Study on County Administrative Impacts for health-Related costs</i>						0	0	0	0	0	0							
463	SF1414	Marty	<i>DNR Admin - preliminary</i>												-	-	300	300	200	200	400
464			<i>DOR Admin - preliminary</i>												-	1,000	700	1,700	600	600	1,200
465	SF888 - 3E		<i>DOR Admin - Stop cigarette smugglers**</i>	\$2,104	\$1,910										-	1,149	955	2,104	955	955	1,910
466			<b>Subtotal - Other Aids/Appropriations Changes</b>	3,119	2,822				(2,774)	(3,090)	(5,864)	0	0	0	-	1,644	16,035	17,679	15,515	15,265	30,780
467																					
468			<b>GF Total - Property Tax Refunds, Aids and Credits base + changes</b>	\$3,361,880	\$3,449,542	\$1,320,534	\$1,654,085	\$2,974,619	\$1,634,846	\$1,578,706	\$3,213,552	\$1,613,782	\$1,634,030	\$3,247,812	\$2,955,869	1,885,608	1,777,299	3,662,907	1,836,506	1,856,454	3,692,960
469			<b>February 2015 Forecast - General Fund Property Tax Refunds, Aids &amp; Credits</b>	\$3,361,341	\$3,451,470	\$1,320,534	\$1,635,335	\$2,955,869	\$1,671,047	\$1,690,294	\$3,361,341	\$1,715,046	\$1,736,424	\$3,451,470	\$2,955,869	1,671,047	1,690,294	3,361,341	1,715,046	1,736,424	3,451,470
470			<b>GF Subtotal - Property Tax Refunds, Aids and Credits 2015 changes</b>	\$539	(\$1,928)	0	18,750	\$18,750	(36,201)	(111,588)	(\$147,789)	(101,264)	(102,394)	(\$203,658)	\$0	214,561	87,005	301,566	121,460	120,030	241,490

\*\*The Senate provision relating to cigarette smugglers passed off the Senate Floor as part of the State Government Omnibus bill - SF 888-3UE; the provision includes two revenue components carried in an earlier section of this spreadsheet

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

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	#	Author				FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
Items With No State Impact																					
471			<b>Property Tax Changes</b>																		
472	HF922	Drazkowski	Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November				0	0	0	0	0	0	0								
473	SF555 HF457	Bonoff Applebaum	Levy Date Change for Met Council and Metro Mosquito Control Commission				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
474	HF 457	Applebaum	Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30				0	0	0	0	0	0	0								
475			Use of levy proceeds for local historical societies											0	0	0	0	0	0	0	
476	SF354	Gazelka	Late payment date uniform penalty modification											0	0	0	0	0	0	0	
477	HF 491	Heintzeman	Property tax due dates and penalties modified				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
478	SF828 HF625	Rest Runbeck	Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
479	SF1146 HF1200	Dahle Johnson,B	DOR assessor course offerings (mandatory appeals and equalization) modification				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
480	HF 951	Lueck	Assessor accreditation modified (licensed for class of property which individual assesses)				0	0	0	0	0	0	0								
481	SF896 HF1595	Skoe Persell	Soil & Water Conservation District levy mod'n. (House ENR Com)											0	0	0	0	0	0	0	
482	SF650 HF586	Bakk Dill	Tofte; municipal housing authority powers											0	0	0	0	0	0	0	
483	SF656 HF480	Tomassoni Metsa	St. Louis County; optional cancellation of tax forfeiture certain bldgs											0	0	0	0	0	0	0	
484	HF4	Kelly	Omnibus Transportation -CTIB impacts				0	0	0	0	0	0	0								
485																					
486			<b>Other</b>																		
487	SF838 HF1236	Skoe Lenczewski	Budget Reserve date and buyback amount change											0	0	0	0	0	0	0	
488	SF881 HF1901	Rest Smith	Apportionment of estate taxes											0	0	0	0	0	0	0	
489	SF1251 HF1467	Rest Anderson,S	Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)											0	0	0	0	0	0	0	
490			Repeal of purpose statement req.											0	0	0	0	0	0	0	
491	SF1559 HF1589	Skoe Davids	DOR policy provisions (House merged HF1589 with HF 1590)											0	0	0	0	0	0	0	
492	SF 1558 HF1590	Skoe Davids	DOR technical provisions (HF 1590 went to Gen Reg)											0	0	0	0	0	0	0	
493			Broadband service public-private partnerships; referendum req.											0	0	0	0	0	0	0	
494			PILT; Red River Watershed Mngmt Board											0	0	0	0	0	0	0	
495	HF1830	Green	Counties required to enter into joint operating agreements w town/townships				0	0	0	0	0	0	0								
496	SF944 HF938	Bakk Dill	Township aid conforming to auditor											0	0	0	0	0	0	0	
497	HF 1362	Anzelc	Town audit requirements				0	0	0	0	0	0	0								
498			MSFA - Allocation of revenues											0	0	0	0	0	0	0	

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

General Fund - Property Tax Refunds, Aids & Credits

All Numbers in Thousands

Note: Positive numbers are program expenditures/revenue losses; negative numbers are cost savings/revenue gains. "Negligible" means an impact of less than \$5,000.

Line #	Gov-House-Senate		General Fund Expenditures	Mar Gov	Mar Gov	House			House			House			Senate	Senate			Senate		
	#	Author		FY2016-17	FY2018-19	FY2014	FY2015	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
<b>Items With No State Impact</b>																					
499	HF1950 SF1882	Davids Skoe	<i>DMC - City funds used for only public infrastructure costs</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
500			<i>DMC - Modfn of city contribution; 100% match for first seven years</i>												0	0	0	0	0	0	0
501	HF920	Davids Drazkowski	<i>DMC - Modfn of city contribution; restrict spending to certain RR</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
502	HF682	Norton	<i>DMC - Public infrastructure defn modfn, ect</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
503																					
504			<b>TIF</b>																		
505	SF993	Rest	<i>General law TIF modifications</i>												0	0	0	0	0	0	0
506	HF1123	Davids	<i>General law TIF chgs; clarify interfund loans, etc</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
507	1492	Hoffman	<i>Coon Rapids; duration extension</i>												0	0	0	0	0	0	0
508	HF1933	Uglen	<i>Coon Rapids; duration extension modified</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
509	SF1838 HF2002	Sieben Schoen	<i>Cottage Grove; 5-yr rule extension</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
510	SF 1575 HF1565	Torres Ray Slocum	<i>Richfield; 10 yr extension</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
511	585	Cohen	<i>St. Paul; redevelopment TIF authorization</i>												0	0	0	0	0	0	0
512	HF 609	Pinto	<i>St. Paul redevelopment TIF extension to 12-31-20, one district only</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
513	668	Stumpf	<i>Workforce housing development TIF (grant focus)</i>												0	0	0	0	0	0	0
514	HF684	Fabian	<i>Workforce housing development TIF modified</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
515	HF 1945	Hertaus	<i>Wayzata TIF; 5 yr rule extension</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
516	HF 1299	Masin	<i>Eagan TIF; modify local approval method for 2014 spec law</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
517	HF 2196	Simonson	<i>Seaway Port Authority TIF - modify spec provisions</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
518																					
519			<b>Local Option Taxes</b>																		
520	SF 114 HF176	Reinert Simonson	<i>Duluth; modifies boundaries for use of local tax proceeds</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
521	SF1451	Sheran	<i>Mankato and N. Mankato; local sales tax extension &amp; new authority</i>												0	0	0	0	0	0	0
522	HF 1413	Johnson,C	<i>Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
523	SF1958	Skoe	<i>Luverne; local sales tax authority extension</i>												0	0	0	0	0	0	0
524	SF 1130 HF 1254	Dahms Swedzinski	<i>Marshall; validation of prior act</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
525	SF1066	Wiklund	<i>Local lodging tax base uniformity (same as Gov 2014 proposal)</i>												0	0	0	0	0	0	0
526	HF 587	Persell	<i>Walker local sales tax- modified for water &amp; sewer only</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
527	HF 421	Murphy,M	<i>Proctor 0.5% local sales tax modified</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
528	HF 534	Hamilton	<i>Windom local sales and use tax modified</i>						0	0	0	0	0	0	0	0	0	0	0	0	0
529																					
530			<b>Public Finance</b>																		
531	SF1308	Rest	<i>Public finance modification</i>												0	0	0	0	0	0	0
532																					
533			<b>Minerals</b>																		
534			<i>Allocation of 15 cents to TEDF</i>												0	0	0	0	0	0	0
535	SF670	Tomassoni	<i>Town allocation modfn: St. Louis County</i>												0	0	0	0	0	0	0

**2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

All Dollars in Thousands

Line	Gov-House-Senate		Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			House			Senate FY2014-15	Senate			Senate		
	#	Author				FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19		FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
536																		
537																		
538	HF 2019	Swedzinski																
539	HF 69	Davids																
540	HF 2017	McDonald																
541	HF 1091	McDonald																
542	HF 1994, SF 1875	Carlson, Rest																
543	HF 764, SF 929	Swedzinski, Saxhaug																
544	HF 1423	Petersburg																
545	HF 1132	Gunther																
546	HF 1221	Rosen																
547	HF 412, SF 381	Wills, Clausen																
548	HF 132	Rosenthal																
549	HF 190, SF 544																	
550	HF 496	Nornes																
551	HF 89	Davnie																
552	HF 550	Baker																
553	HF 1628	Quam																
554	HF 1510	Dziedzic																
555	HF 2019	McDonald																
556	HF 874	Rarick																
557	HF 2134	Knoblach																
558	HF 532	Petersburg																
559	HF700	Davids																
560	HF 2182	Davids																
561	SF 41	Clausen																
562	SF389	Rest																
563	SF 1186	Koenen																



**2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)**

**Non-General Fund Changes**

All Dollars in Thousands

Line	Gov-House-Senate			Gov	Gov	House	House			Senate								
	#	Author		FY2016-17	FY2018-19	FY 2014-2015	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019
564	SF 2099	Dziedzic	<i>Moist snuff taxed on each 1.2 ounce</i>									-	(negli)	(negli)	(negli)	(negli)	(negli)	(negli)
565	SF 1892	Eaton	<i>June accelerated (81.4% TO 80%)</i>									-	(200)	(10)	(210)	(10)	(10)	(20)
566																		
567			<b>Subtotal - Legacy Fund/Natural Resources &amp; Arts Fund</b>			-	(2,222)	(2,971)	(5,193)	(3,201)	(3,311)	(6,512)	(770)	(570)	(1,340)	(590)	(600)	(1,190)
568																		
569	HF 1707	Drazkowski	<b>Environment &amp; Natural Resources Fund Trust Account</b>															
570	HF 1707	Drazkowski	<i>Distribution to Counties</i>				-	-	-	(100)	(200)	(300)	-	-	-	-	-	-
571																		
572			<b>Subtotal - Environment &amp; Natural Resources Fund</b>				-	-	-	(100)	(200)	(300)	-	-	-	-	-	-
573																		
574			<b>Outdoor Heritage Fund Trust Account</b>															
575	HF 1707	Drazkowski	<i>Distribution to Counties</i>				-	-	-	(900)	(1,900)	(2,800)	-	-	-	-	-	-
576																		
577			<b>Subtotal - Outdoor Heritage Fund Trust Account</b>				-	-	-	(900)	(1,900)	(2,800)	-	-	-	-	-	-
578																		
579			<b>Special Revenue Fund</b>															
580	HF 1707	Drazkowski	<i>State Board Investment Admin. Environment &amp; Natural Resources Pooled Trust Fund</i>				(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)	(Negli.)						
581																		
582			<b>Subtotal - Special Revenue Fund</b>				-	-	-	-	-	-	-	-	-	-	-	-
583																		
584			<b>Environmental Fund</b>															
585			<i>Amend Solid Waste Management Tax Language Rate</i>	510	590							-	240	270	510	290	300	590
586																		
587			<b>Subtotal - Environmental Fund</b>	510	590		-	-	-	-	-	-	240	270	510	290	300	590
588																		
589			<b>State Airports Fund</b>															
590			<i>Aviation gas provisions</i>	(110)	(140)		(50)	(60)	(110)	(70)	(70)	(140)	-	4	4	8	5	5
591			<i>Refund allowed for aerial applicators</i>										-	(200)	(200)	(400)	(200)	(200)
592																		
593			<b>Subtotal - State Airports Fund</b>	(110)	(140)		(50)	(60)	(110)	(70)	(70)	(140)	(196)	(196)	(392)	(195)	(195)	(390)
594																		
595			<b>Highway User Tax Distribution Fund (HUTDF)</b>															
596	HF 182, SF 983	Garofalo, Rest	<i>Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)</i>	(110)	(140)		(50)	(60)	(110)	(70)	(70)	(140)	-	(50)	(60)	(110)	(70)	(70)
597	SF 269	Rest	<i>Aviation gas provisions</i>										-	(20)	(20)	(40)	(30)	(30)
598																		
599			<b>Subtotal - HUTDF</b>	(110)	(140)		(50)	(60)	(110)	(70)	(70)	(140)	(70)	(80)	(150)	(100)	(100)	(200)
600																		

2015 Legislature - Omnibus Tax Bill Comparison, Governor March 2015, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

All Dollars in Thousands

Line	Gov-House-Senate			Gov FY2016-17	Gov FY2018-19	House FY 2014-2015	House			Senate									
	#	Author					FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19	FY2014-15	FY2016	FY2017	FY2016-17	FY2018	FY2019	FY2018-19
601			<b>County State Aid Highway (CSAH)</b>																
602	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
603	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward					-	-	-	-	-							
604			Sales Tax on MV Lease to the Transportation Stability Fund				-	(20,300)	(20,300)	(20,700)	(20,700)	(41,400)							
605			<b>Subtotal - CSAH</b>			<b>(1,850)</b>	<b>(2,000)</b>	<b>(22,400)</b>	<b>(24,400)</b>	<b>(22,800)</b>	<b>(22,800)</b>	<b>(45,600)</b>							
607			<b>Transit Assistance Fund</b>																
608	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax			(1,850)	(2,000)	(2,100)	(4,100)	(2,100)	(2,100)	(4,200)							
609	HF 848	Davids	Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward					-	-	-	-	-							
610			Sales Tax on MV Lease to the Transportation Stability Fund					(20,300)	(20,300)	(20,700)	(20,700)	(41,400)							
611			<b>Subtotal - Transit Assistance Fund</b>			<b>(1,850)</b>	<b>(2,000)</b>	<b>(22,400)</b>	<b>(24,400)</b>	<b>(22,800)</b>	<b>(22,800)</b>	<b>(45,600)</b>							
613			<b>Transportation Stability Fund (HF 4-2E, Article 3, Section 5)</b>																
614	HF 215	Howe	MV Auto Parts Tax Revenue				150,000	231,200	381,200	240,900	252,400	493,300							
615	HF 441	Swedzinski	Deposit 6.5% Tax on Rental Cars				-	-	-	19,300	20,100	39,400							
616	HF 441	Swedzinski	Deposit 9.2% Tax on Rental Cars				-	-	-	27,300	28,500	55,800							
617	HF 710	Koznick	Transfer MV Lease Sales Tax Revenue				-	-	-	-	-	-							
618	HF 710	Koznick	Sales Tax on Motor Vehicle Leases				-	72,600	72,600	73,400	73,400	146,800							
619								-	-	-	-	-							
620			<b>Subtotal - Transportation Stability Fund</b>				150,000	303,800	453,800	360,900	374,400	735,300							
622			<b>Health Care Access Fund</b>																
623	Hf 2211	Dean	Accelerated Repeal of MNCare Provider Taxes (TY 2019)				-	-	-	-	(227,300)	(227,300)							
624								-	-	-	-	-							
625			<b>Subtotal - Health Care Access Fund</b>				-	-	-	-	(227,300)	(227,300)							
627			<b>Douglas J. Johnson Economic Protection Trust Fund</b>																
628			Esser production tax redirected										-	unknown	unknown	unknown	unknown	unknown	
629																			
630			<b>Subtotal - DJJ</b>										-	unknown	unknown	unknown	unknown	unknown	
632			<b>Taconite Environmental Protection Fund</b>																
633			School consolidation account inflation capture										-	-	-	-	(3,700)	(3,700)	
634																			
635			<b>Subtotal - TEPF</b>														(3,700)	(3,700)	
636																			
638			<b>Total - Non GF Changes</b>	<b>400</b>	<b>400</b>	<b>(3,700)</b>	143,728	255,969	399,697	311,029	96,019	407,048	-	(796)	(576)	(1,372)	(4,295)	(4,295)	(8,590)