2016 Legislature - Omnibus Tax Bill Summary Comparison, Governor March 2016, HF 848-3E with the A172 Amendment and HF 848 1UE (SF 828) with the A84 amendment
General Fund and Other Funds
****UPDATED FOR FEBRUARY 2016 FORECAST****
All Dollars in Thousands

	Fiscal Summary	FY 2014-2015	Gov FY 2016-17	Gov FY 2018-19	House (A172) FY2016	House (A172) FY2017	House (A172) FY2016-17	House (A172) FY2018	House (A172) FY2019	House (A172) FY2018-19	Senate (A84) FY2016	Senate (A84) FY2017	Senate (A84) FY2016-17	Senate (A84) FY2018	Senate (A84) FY2019	Senate (A84) FY2018-19
S1	**Current Law, Forecasted Taxes, Aids and Credits Base**	2,931,653	3,351,415	3,453,827	1,662,222	1,689,193	3,351,415	1,718,385	1,735,442	3,453,827	1,662,222	1,689,193	3,351,415	1,718,385	1,735,442	3,453,827
S2																
S3	Total General Fund Revenue Changes	-	(90,524)	(106,428)	4,400	(1,019,663)	(1,015,263)	(1,295,529)	(1,574,239)	(2,869,768)	(50)	(69,477)	(69,527)	(106,587)	(109,987)	(216,574)
S4	Total General Fund Expenditure Changes (FY 2014-15 only)															
S5	Total General Fund Expenditure Changes	0	$49,557	($476)	(106,683)	(16,314)	($16,314)	(106,683)	(100,884)	($207,567)	-	213,840	213,840	76,916	117,661	194,577
S6	Total Stadium Reserve Changes						**0**			**0**						
S7	**Total General Fund Changes (Revenues - Expenditures - Stadium Reserve Account Changes)**	**-**	**(140,081)**	**(105,952)**	**111,083**	**(1,003,349)**	**(892,266)**	**(1,188,846)**	**(1,473,355)**	**(2,662,201)**	**(50)**	**(283,317)**	**(283,367)**	**(183,503)**	**(227,648)**	**(411,151)**
S8	**Stadium Reserve Account (Changes as a result of Lawful Gambling Tax Revenue Change Items)**															
S9																
S10	Current Law - Stadium Balance Reserve at End of Fiscal Year				21,196	21,196	**21,196**	22,111	24,300	**24,300**	21,196	21,196	**21,196**	22,111	24,300	**24,300**
S11	Current Law - Amount of Reserve Dollars Spent/Earned in Fiscal Year				11,438	0		(915)	(2,189)		11,438	0		(915)	(2,189)	
S12																
S13	*Proposed Change: Stadium Reserve at End of Fiscal Year*				*21,196*	*6,030*	*6,030*	*0*	*0*	***0***						
S14	*Proposed Change: Amount of Reserve Spent in Fiscal Year*				*11,438*	*15,166*		*6,030*	*0*	***0***						
S15																
S16	*Net Change in Stadium Reserve Account Balance at End of Fiscal Year (Current Law minus Proposal)*				*0*	*15,166*	***15,166***	*22,111*	*24,300*							

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

General Fund Tax Revenues

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

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1			**Individual Income Tax**																
2			Current Law Receipts		22,423,660	**24,819,500**	**27,528,400**	12,126,900	12,692,600	**24,819,500**	13,402,300	14,126,100	**27,528,400**	12,126,900	12,692,600	**24,819,500**	13,402,300	14,126,100	**27,528,400**
3			Current Law Refunds		(2,699,594)	**(2,957,900)**	**(3,313,000)**	(1,411,300)	(1,546,600)	**(2,957,900)**	(1,587,700)	(1,725,300)	**(3,313,000)**	(1,411,300)	(1,546,600)	**(2,957,900)**	(1,587,700)	(1,725,300)	**(3,313,000)**
4					-	**-**	**-**	-	-	**-**	-	-	**-**						
5										**-**			**-**			**-**			**-**
6			***2015 Session Change Items (based on 2016 estimates):***										**-**						**-**
7										**-**			**-**			**-**			**-**
8	HF 304	Lueck	*Social Security Income Tax Subtraction, 5-Year Phased-In at 20%*	TY 2016				-	*(79,500)*	***(79,500)***	*(168,800)*	*(274,800)*	***(443,600)***			**-**			**-**
9	HF 299	Heintzeman	*Military Pension Subtraction for Each Year of Service, Capped at $1,000 per year*	TY 2016				-	*(25,600)*	***(25,600)***	*(26,800)*	*(28,200)*	***(55,000)***			**-**			**-**
10	HF 258	Peterson	*R&D Credit, Refundable Up to $200,000*	TY 2016					*(3,700)*	***(3,700)***	*(3,600)*	*(3,800)*	***(7,400)***			**-**			**-**
11	HF 258	Peterson	*R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to $200,000*	TY 2017				-	-	**-**	*(300)*	*(300)*	***(600)***			**-**			**-**
12	HF281	Loon	*R&D, Credit Extended to Sole Proprietors, Refundable Up to $200,000*	TY 2017				-	-	**-**	-	*(4,200)*	***(4,200)***			**-**			**-**
13	SF38, 305	Rest Senjem	*Extend the R&D credit to sole proprietors; with $15,000 refundability*	TY 2016												**-**	*(3,900)*	*(4,200)*	***(8,100)***
14	SF305	Rest	*$15,000 R&D refundability*	TY 2016											*(3,400)*	***(3,400)***	*(3,200)*	*(3,500)*	***(6,700)***
15	HF 65-A1	Anderson, S.	*Modifications & Extension to Angel Investment Credit*	TY 2016				-	*(3,000)*	***(3,000)***	*(18,000)*	*(18,000)*	***(36,000)***			**-**			**-**
16	HF 798	Knoblach	*K-12 Education Subtraction & Credit Modifications*	TY 2016				-	*(26,100)*	***(26,100)***	*(26,300)*	*(26,700)*	***(53,000)***			**-**			**-**
17	HF 72	Anderson, S.	*Modification to Eligible Expenses for K-12 Education Subtraction & Credit, Adding Pre-K Expenses*	TY 2016				-	*(8,000)*	***(8,000)***	*(8,100)*	*(8,200)*	***(16,300)***			**-**			**-**
18	HF 848	Gov	*K-12 Expense Credit, Increase Income Phase-out Threshold*	TY 2016		**(6,200)**	**(12,700)**							-	*(6,200)*	***(6,200)***	*(6,300)*	*(6,400)*	***(12,700)***
19	SF826	Gov	*K-12 Subtraction interaction with credit income threshold increase*	TY 2016		**500**	**1,000**							-	*500*	***500***	*500*	*500*	***1,000***
20			*K-12 Credit expansion to Head-start and district programs w/ income threshold increase*	TY 2016										-	*(1,500)*	***(1,500)***	*(1,500)*	*(1,500)*	***(3,000)***
21	HF 848	Gov	*Child & Dependent Care Credit Expansion*	TY 2016		**(46,900)**	**(107,500)**												
22	HF 848	Gov	*Income Tax Interaction - Pre-K & Dependent Care Exempt*	TY 2016		**100**	**500**												
23	HF 1064	Loon	*Child & Dependent Care Credit Modifications to Income Eligibility & Credit Amount*	TY 2016				-	*(17,100)*	***(17,100)***	*(19,000)*	*(20,400)*	***(39,400)***			**-**			**-**
24	HF 2084	Davids	*Student Loan Refundable Credit*	TY 2016				-	*(64,900)*	***(64,900)***	*(65,700)*	*(66,500)*	***(132,200)***			**-**			**-**
25	HF 1479	Wills	*Credit for Contributions to Section 529 Plans*	TY 2016				-	*(8,200)*	***(8,200)***	*(8,500)*	*(8,800)*	***(17,300)***			**-**			**-**
26	SF 293	Clausen	*MN College Savings Plan contribution credit*	TY 2016						**-**				-		**-**	*(4,500)*	*(4,600)*	***(9,100)***
27			*Subtraction for Contributions to Section 529 Plans*	TY 2016				-	*(7,200)*	***(7,200)***	*(7,400)*	*(7,700)*	***(15,100)***			**-**			**-**
28	HF 245	Urdahl	*Credit for Certain Master's Degree Education for Teachers*	TY 2016				-	-	**-**	*(20)*	*(130)*	***(150)***			**-**			**-**
29	HF 848	Davids	*Disallowance for Working Family Credit for Full Year Non Residents (with Reciprocity in effect)*	Enacted									**-**			**-**			**-**
30	SF 826	Gov	*Disallowance of Working Family Credit, NonResidents*	Enacted		**-**	**-**							-	-	**-**	-	-	**-**

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

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31			*Working Family Credit Expansion , Increase Income Phase-out Threshold*	TY 2016		**(39,400)**	**(83,900)**												
32	HF 30, SF 51	Davids, Skoe	*Working Family Credit, TANF Funding Clarification*	Enacted						**-**			**-**	-	-	**-**	-	-	**-**
33	HF 921	Schomacker	*Subtraction for Long-Term Care Savings Plan*	TY 2016					*(100)*	***(100)***	*(150)*	*(200)*	***(350)***			**-**			**-**
34	HF 407	O'Driscoll	*Increase Long-Term Care Credit*	TY 2016				-	*(4,500)*	***(4,500)***	*(4,600)*	*(4,700)*	***(9,300)***			**-**			**-**
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 2016				-	*(2,000)*	***(2,000)***	*(2,000)*	*(2,000)*	***(4,000)***			**-**			**-**
37	HF 1005	Davids	*Minnesota-Wisconsin Reciprocity Agreement*	TY 2016				-	*(7,800)*	***(7,800)***	*(5,600)*	*(5,700)*	***(11,300)***			**-**			**-**
38	HF 2153	Davids	*Section 179 Expensing with 10-Year Carryover*	TY 2015				-	*(1,100)*	***(1,100)***	*(1,900)*	*(2,500)*	***(4,400)***			**-**			**-**
39	HF 381-DE1	Dehn	*Credit for Job Training Center Rehabilitation*	TY 2016				-	*(1,000)*	***(1,000)***	-	-	**-**			**-**			**-**
40	HF 229	McDonald	*Subtraction for Fitness Facility Fee*	TY 2016				-	*(700)*	***(700)***	*(700)*	*(700)*	***(1,400)***			**-**			**-**
41	SF 350	Pappas	*Fitness membership credit*	TY 2016										-	*(1,500)*	***(1,500)***	*(1,500)*	*(1,600)*	***(3,100)***
42	HF 837, SF 847, SF 745	Davids, Rest, Gazelka	*Domicile Determination Modified, Prohibition of Certain Factors*	H: TY 2015, S: TY 2016				*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*	H: TY 2015 S: TY 2016				*(Unknown)*	*(Unknown)*	***(Unknown)***	*(Unknown)*	*(Unknown)*	***(Unknown)***	-	*(unknown)*	***(unknown)***	*(unknown)*	*(unknown)*	***(unknown)***
44	HF 2179,SF 2028	Davids, Rest	*Apportioning Board Member Income*	TY 2016				-	*(5,800)*	***(5,800)***	*(6,100)*	*(6,400)*	***(12,500)***	-	*(5,800)*	***(5,800)***	*(6,100)*	*(6,400)*	***(12,500)***
45	HF 2211	Dean	*Premium Health Care Credit*	TY 2016				-	-	**-**	*(50,000)*	*(50,000)*	***(100,000)***			**-**			**-**
46			*Increased Subtraction of 25% of Federal Personal & Dependent Exemption*	TY 2016				-	*(291,200)*	***(291,200)***	-	-	**-**			**-**			**-**
47			*Federal Conformity, Income Tax Provisions (see appendix 1)*	various		**(27,355)**	**7,095**	-	*(Negli.)*	***(Negli.)***	-	-	**-**	-	*(negli)*	***(negli)***	-	-	***(negli)***
48	HF 2077	Drazkowski	*School Building Bond Agricultural Credit*	TY 2016				-	-	**-**	*(55,500)*	*(57,700)*	***(113,200)***			**-**			**-**
49			*Greater MN internship Modfn*	TY 2016											*(400)*	***(400)***	*(400)*	*(400)*	***(800)***
50	SF 79 199	Wiger Nelson	*Veterans jobs credit (see also aids and credits for grants)*	TY 2016										-		**-**	*(5,600)*	*(5,600)*	***(11,200)***
51	SF 1968	Sparks	*Workforce housing tax credit*	TY 17-22										-	-	**-**	*(5,000)*	*(7,000)*	***(12,000)***
52	SF 2074	Cohen	*Film production credit*	TY 2017										-	-	**-**	*(3,900)*	*(3,900)*	***(7,800)***
53			*Income Tax Interaction - Statewide Property Tax Base Expansion*			**-**	**-**	-	-	**-**	*7,510*	*11,090*	***18,600***						
54			*Income Tax Interaction - Omnibus Education Finance*							**-**			**-**			**-**			**-**
55			*Income Tax Interaction - Changes in State General Levy*							**-**			**-**			**-**			**-**
56			*Income Tax Interaction - School Building Bond Agricultural Credit*					-	-	**-**	*1,940*	*2,020*	***3,960***						
57			*Income Tax Interaction - Credit for Over-Valued Property (State Gen. Levy)*					-	-	**-**	-	*10*	***10***			**-**			**-**
58			*Income Tax Interaction - LGA Reduction to Cities of the First Class*					-	-	**-**	*(1,410)*	*(1,370)*	***(2,780)***			**-**			**-**
59			*Income Tax Interaction - CPA Changes (Public Defender Aid)*					-	-	**-**	*(10)*	*(10)*	***(20)***			**-**			**-**
60			*Income Tax Interaction - Repeal AIS Aid*							**-**	*(190)*	*(190)*	***(380)***			**-**			**-**

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61			*Income Tax Interaction - City of Minneapolis Library Aid Changes*							-	*(70)*	*(70)*	***(140)***			-			-
62			*Income tax interaction: Ag land targeting refund*											-	-	-	*180*	*150*	***330***
63			*Income tax interaction: SGL reduction*											-	-	-	*2,530*	*2,530*	***5,060***
64			*Income tax interaction: RR modernization*											-	-	-	*(100)*	*(100)*	***(200)***
65			*Income tax interaction: RMV modfn*											-			*60*	*60*	***120***
66			*Income tax interaction: Class rate change*											-			*360*	*360*	***720***
67			*Income tax interaction: LGA increase*											-	-	-	*410*	*870*	***1,280***
68			*Income tax interaction: CPA formula change & increase*											-	-	-	*470*	*560*	***1,030***
69			*Income tax interaction: Township aid increase*											-	-	-	*negli*	*40*	***40***
70			*Income tax interaction: County aid for ICWA out of home placements*											-	-	-	-	*360*	***360***
71			*Income tax interaction: PILT*											-	-	-	*70*	*70*	***140***
72			*Income tax interaction: Senate Education Bill*											-	-	-	-	-	-
73			**Subtotal - Income Taxes (Current Law + 2015 Change Items)**		**19,724,066**	**21,742,345**	**24,019,895**	10,715,600	10,584,800	**21,300,400**	11,339,500	11,810,750	**23,150,250**	10,715,600	11,127,700	**21,843,300**	11,777,180	12,361,100	**24,138,280**
74			Subtotal - Current Law		**19,724,066**	**21,861,600**	**24,215,400**	10,715,600	11,146,000	**21,861,600**	11,814,600	12,400,800	**24,215,400**	10,715,600	11,146,000	**21,861,600**	11,814,600	12,400,800	**24,215,400**
75			Subtotal - 2016 Change Items			**(119,255)**	**(195,505)**	-	(561,200)	**(561,200)**	(475,100)	(590,050)	**(1,065,150)**	-	(18,300)	**(18,300)**	(37,420)	(39,700)	**(77,120)**
76																			
77			**Corporate Franchise Tax**																
78			Current Law Receipts		2,974,837	2,935,110	2,944,958	1,512,762	1,422,348	2,935,110	1,456,715	1,488,243	2,944,958	1,512,762	1,422,348	**2,935,110**	1,456,715	1,488,243	**2,944,958**
79			Current Law Refunds		(378,627)	(384,056)	(400,584)	(188,267)	(195,789)	(384,056)	(215,347)	(185,237)	(400,584)	(188,267)	(195,789)	**(384,056)**	(215,347)	(185,237)	**(400,584)**
80																			
81																			
82			***2015 Session Change Items:***			-	-												
83	SF 826	Gov	*Treatment of Insurance Co. Used to Shelter Income*	TY 2016		2,000	4,000			-			-	-	*2,000*	***2,000***	*2,000*	*2,000*	***4,000***
84	SF 826	Gov	*Accelerate Gain on Sale of a Business to Nonresidents*	TY 2016		1,100	5,500			-			-	-	*1,100*	***1,100***	*2,200*	*3,300*	***5,500***
85	SF 826	Gov	*Exclude Derivatives from Sales Factor for Apportionment*	TY 2016		-	-			-			-	-	-	-	-	-	-
86	SF 826	Gov	*Reduce Dividend Received Deduction for Debt-Financed Stock*	TY 2016		100	200			-			-	-	*100*	***100***	*100*	*100*	***200***
87	SF 826	Gov	*Modify Defn. of Financial Institution*	TY 2016		5,000	10,000			-			-	-	*5,000*	***5,000***	*5,000*	*5,000*	***10,000***
88	SF 826	Gov	*Prevent Tax Evasion*			-	1,800			-			-						-
89			*Economic Substance Doctrine*	TY 2017		-	-							-	-	-	-	*100*	***100***
90	SF 826	Gov	*Base-Year Percentage for Research Credit*	TY 2017		(900)	(1,800)			-			-		*(900)*	***(900)***	*(900)*	*(900)*	***(1,800)***
91			*Federal Conformity (see Appendix 1)*	various		10,185	17,835												
92	HF 258	Peterson	*R&D Credit, Refundable Up to $200,000*	TY 2016				-	*(46,200)*	*(46,200)*	*(37,800)*	*(40,100)*	*(77,900)*			-			-
93	HF 258	Peterson	*R&D Credit, 2nd Tier Rate Increased from 2.5% to 4%, Refundable Up to $200,000*	TY 2017				-	*(3,100)*	*(3,100)*	*(10,600)*	*(11,300)*	*(21,900)*			-			-
94	HF 872	Albright	*Unused NOL carryover, Refundable Credit*	TY 2016						-	*(15,000)*	*(15,000)*	*(30,000)*			-			-
95	SF 305	Rest	*$15,000 R&D Refundability*	TY 2016											*(9,100)*	***(9,100)***	*(7,400)*	*(7,900)*	***(15,300)***
96										-			-			-			-
97			**Subtotal - Corporate Franchise Taxes (Current Law + 2015 Change Items)**		**2,596,210**	**2,558,354**	**2,564,074**	1,324,495	1,177,259	**2,501,754**	1,177,968	1,236,606	**2,414,574**	1,324,495	1,224,759	**2,549,254**	1,242,368	1,304,706	**2,547,074**

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98			Subtotal - Current Law		**2,596,210**	**2,551,054**	**2,544,374**	1,324,495	1,226,559	**2,551,054**	1,241,368	1,303,006	**2,544,374**	1,324,495	1,226,559	**2,551,054**	1,241,368	1,303,006	**2,544,374**
99			Subtotal - 2015 Change Items			**17,485**	**37,535**	-	(49,300)	**(49,300)**	(63,400)	(66,400)	**(129,800)**	-	(1,800)	**(1,800)**	1,000	1,700	**2,700**
100																			
101			**Sales and Use Tax**																
102			Current Law Receipts		10,946,956	**11,294,137**	**12,190,024**	5,582,534	5,711,603	**11,294,137**	5,966,171	6,223,853	**12,190,024**	5,582,534	5,711,603	**11,294,137**	5,966,171	6,223,853	**12,190,024**
103			Current Law Refunds		(656,485)	**(452,232)**	**(202,905)**	(289,543)	(162,689)	**(452,232)**	(106,023)	(96,882)	**(202,905)**	(350,243)	(228,229)	**(578,472)**	(176,483)	(170,502)	**(346,985)**
104			Current Law Refunds, Indian Sales Tax		(20,351)	**(22,600)**	**(23,400)**	(11,200)	(11,400)	**(22,600)**	(11,600)	(11,800)	**(23,400)**						
105			Current Law Transfer Sales Tax on Motor Vehicle Leases		(68,500)	**(103,640)**	**(120,680)**	(49,500)	(54,140)	**(103,640)**	(58,860)	(61,820)	**(120,680)**	-	-	**-**	-	-	**-**
106			Current Law, City of Mpls Sales Tax to MSFA		2,773	3,705	5,484	1,686	2,019	**3,705**	2,440	3,044	**5,484**	1,686	2,019	**3,705**	2,440	3,044	**5,484**
107																			
108			***2015 Session Change Items:***		**-**			-		**-**						**-**			**-**
109	HF 215-A2	Howe	*MV Auto Parts Tax Revenue to the Transportation Stability Fund*	7/1/2016				-	*(150,000)*	***(150,000)***	*(237,400)*	*(250,000)*	***(487,400)***			**-**			**-**
110	HF 441	Swedzinski	*Deposit 6.5% Tax on Rental Cars to the Transportation Stability Fund*	7/1/2017				-	-	**-**	*(18,500)*	*(19,300)*	***(37,800)***			**-**			**-**
111	HF 441	Swedzinski	*Deposit 9.2% Tax on Rental Cars to the Transportation Stability Fund*	7/1/2017						**-**	*(26,200)*	*(27,400)*	***(53,600)***			**-**			**-**
112	HF 710	Koznick	*Transfer MV Lease Sales Tax Revenue to the Transportation Stability Fund*	7/1/2016^					*(32,000)*	***(32,000)***	*(32,000)*	*(32,000)*	***(64,000)***			**-**			**-**
113	HF848	Davids	*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax*	7/1/2016^	**3,700**	9,100	**10,100**	*4,400*	*4,700*	***9,100***	*5,000*	*5,100*	***10,100***			**-**			**-**
114			*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward*	7/1/2016						**-**			**-**			**-**			**-**
115	HF 1478	Garofalo	*Exempts Electricity and Natural Gas Purchases from the Metropolitan Transit Area Tax*	7/1/2016				-	-	**-**			**-**						
116			*Subtotal - Sales Taxes for Transportation*					*4,400*	*(177,300)*	***(172,900)***	*(309,100)*	*(323,600)*	***(632,700)***			**-**			**-**
117																			
118	SF 826	Gov	*Solid Waste Tax - New Annual Rate for Construction & Demolition Waste*	7/1/2016		120	**280**								*120*	***120***	*140*	*140*	***280***
119	HF 531	Swedzinski	*Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)*	7/1/2016				-	*(16,000)*	***(16,000)***	*(16,600)*	*(17,200)*	***(33,800)***			**-**			**-**
120	HF 69	Davids	*Vendor Allowance*	7/1/2016				-	*(9,800)*	***(9,800)***	*(10,400)*	*(10,800)*	***(21,200)***			**-**			**-**
121	HF 2017	McDonald	*Repeal Tax on Digital Products*	7/1/2016				-	*(10,600)*	***(10,600)***	*(12,400)*	*(13,300)*	***(25,700)***			**-**			**-**
122	HF 1091	McDonald	*Machinery and Equipment Used by Restaurants Exempted*	7/1/2016				-	*(4,900)*	***(4,900)***	*(5,600)*	*(5,900)*	***(11,500)***			**-**			**-**
123	HF 1994DE1, SF 1875	Carlson, Rest	*Exempts Purchases by 501C3 Organizations*	7/1/2016				-	*(5,700)*	***(5,700)***	*(6,400)*	*(6,600)*	***(13,000)***	-	*(5,700)*	***(5,700)***	*(6,400)*	*(6,600)*	***(13,000)***
124	HF 764, SF 929	Swedzinski, Saxhaug	*Modify the Application of the Tax for Modular Home Purchases*	7/1/2016				-	*(1,000)*	***(1,000)***	*(1,100)*	*(1,200)*	***(2,300)***	-	*(1,000)*	***(1,000)***	*(1,100)*	*(1,200)*	***(2,300)***
125	HF 1423	Petersburg	*Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)*	7/1/2016				-	*(2,700)*	***(2,700)***	*(2,900)*	*(2,900)*	***(5,800)***			**-**			**-**
126	HF 1132	Gunther	*Exempt Sales and Purchases of Non Profit Animal Shelters*	7/1/2016				-	*(740)*	***(740)***	*(830)*	*(850)*	***(1,680)***			**-**			**-**
127	SF 1221	Rosen	*Sales tax exemption for pet adoption*	7/1/2016										-	*(450)*	***(450)***	*(500)*	*(510)*	***(1,010)***
128	HF 412, SF 381	Wills, Clausen	*Exemption Modified for Certain Nonprofit Fundraising Events*	7/1/2016				-	*(170)*	***(170)***	*(200)*	*(220)*	***(420)***	-	*(170)*	***(170)***	*(200)*	*(220)*	***(420)***

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

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129	HF 132-DE1	Albright	*Exempt Precious Metal Bullion and Bullion Coins*	7/1/2016				-	*(390)*	***(390)***	*(440)*	*(450)*	***(890)***			**-**			**-**
130	SF 190, SF 544	Franzen, Peterson, B.	*Exemption for bullion*	7/1/2016				-						-	*(150)*	***(150)***	*(170)*	*(170)*	***(340)***
131	HF 496	Nornes	*Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas*	7/1/2016				-	*(520)*	***(520)***	*(540)*	*(570)*	***(1,110)***			**-**			**-**
132	HF 89	Davnie	*Expand Exemption for Textbook & Instructional Materials*	7/1/2016				-	*(330)*	***(330)***	*(340)*	*(350)*	***(690)***			**-**			**-**
133	HF 550	Baker	*Exempts Purchases of Certain Propane Tanks (expires 12/31/2018)*	DFE				-	*(240)*	***(240)***	*(250)*	*(150)*	***(400)***			**-**			**-**
134	HF 1628	Quam	*Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance*	7/1/2016				-	*(120)*	***(120)***	*(140)*	*(150)*	***(290)***			**-**			**-**
135	HF 1510	Dziedzic	*Durable medical equipment retroactive exemption*	4/1/2009										-	*(980)*	***(980)***	*(140)*	*(150)*	***(290)***
136	HF2019	McDonald	*Exempt Sales & Purchases for City Celebrations*	7/1/2016				-	*(250)*	***(250)***	*(275)*	*(275)*	***(550)***			**-**			**-**
137	HF 874	Rarick	*Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora*	1/1/2015				-	*(180)*	***(180)***	-	-	**-**			**-**			**-**
138	HF 2134	Knoblach	*Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization*	7/1/2016				-	*(14)*	***(14)***	*(14)*	*(14)*	***(28)***			**-**			**-**
139	HF 532	Petersburg	*Exempts Admissions to the Agricultural Center*	7/1/2016				-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***			**-**			**-**
140	HF 700	Davids	*Repeal Excise Tax Rate Indexing, Cigarette In-Lieu Sales Tax (Interaction Impact)*	7/1/2016				-	*(80)*	***(80)***	*30*	*310*	***340***			**-**			**-**
141	HF 2182	Davids	*Create a Separate Excise Tax Rate for Vapor Products (Interaction Impact)*	7/1/2016				-	*(200)*	***(200)***	*(200)*	*(200)*	***(400)***			**-**			**-**
142	HF 984	Drazkowski	*Eliminate City of Minneapolis Local Sales Tax to General Fund for FY 2016-17 Biennium Only*	FY 2017				-	*(2,019)*	***(2,019)***	*(2,440)*	-	***(2,440)***			**-**			**-**
143	SF 41	Clausen	*Exemption for admission to MSHSL events*	DFE										-	*(800)*	***(800)***	*(820)*	*(850)*	***(1,670)***
144	SF 389	Rest	*Exemption for car seats*	7/1/2016										-	*(900)*	***(900)***	*(1,000)*	*(1,100)*	***(2,100)***
145	SF 1186	Koenen	*Expand telecom equipment exemption to fiber/conduit*	7/1/2016										-	*(1,800)*	***(1,800)***	*(2,000)*	*(2,100)*	***(4,100)***
146	SF 2099	Dziedzic	*Moist snuff taxed on each 1.2 ounce (sales tax interaction)*	7/1/2016										-	*60*	***60***	*70*	*70*	***140***
147	SF 1892	Eaton	*June accelerated (81.4% TO 80%)*	7/1/2016										-	*(4,500)*	***(4,500)***	*(300)*	*(200)*	***(500)***
148																**-**			**-**
149			**Subtotal - Sales Taxes (Current Law + 2015 Change Items)**			**10,728,590**	**11,858,903**	5,238,377	5,252,130	**10,490,507**	5,421,979	5,671,966	**11,093,945**	5,233,977	5,469,123	**10,703,100**	5,779,708	6,043,505	**11,823,213**
150			Subtotal - Current Law		**10,204,393**	**10,719,370**	**11,848,523**	5,233,977	5,485,393	**10,719,370**	5,792,128	6,056,395	**11,848,523**	5,233,977	5,485,393	**10,719,370**	5,792,128	6,056,395	**11,848,523**
151			Subtotal - 2015 Change Items (including Sales Tax for Transportation)		**3,700**	**9,220**	**10,380**	4,400	(233,263)	**(228,863)**	(370,149)	(384,429)	**(754,578)**	-	(16,270)	**(16,270)**	(12,420)	(12,890)	**(25,310)**
152																			
153			**Estate Tax**																
154			Current Law Receipts		**352,494**	**359,000**	**334,000**	189,000	170,000	**359,000**	168,000	166,000	**334,000**	189,000	170,000	**359,000**	168,000	166,000	**334,000**
155			Current Law Refunds		**(38,561)**	**(17,700)**	**(16,100)**	(9,100)	(8,600)	**(17,700)**	(8,100)	(8,000)	**(16,100)**	(9,100)	(8,600)	**(17,700)**	(8,100)	(8,000)	**(16,100)**
156																			
157			***2015 Session Change Items:***																
158	SF 826	Gov	*Recapture Tax Related to Eminent Domain*	7/1/2011	**-**	**(100)**	**(100)**							*(50)*	*(50)*	***(100)***	*(50)*	*(50)*	***(100)***

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159	HF 958-A1	Erhardt	*Modifications to Exclusion (Phased-in), Rates and Subtraction*	Estates of decedents dying after 12/31/2015				-	*(13,600)*	***(13,600)***	*(36,500)*	*(53,300)*	***(89,800)***			**-**			**-**
160																			
161																**-**			**-**
162			**Subtotal - Estate Taxes (Current Law + 2015 Change Items)**			**341,200**	**317,800**	179,900	147,800	**327,700**	123,400	104,700	**228,100**	179,850	161,350	**341,200**	159,850	157,950	**317,800**
163			Subtotal - Current Law		**313,933**	**341,300**	**317,900**	179,900	161,400	**341,300**	159,900	158,000	**317,900**	179,900	161,400	**341,300**	159,900	158,000	**317,900**
164			Subtotal - 2015 Change Items			**(100)**	**(100)**	-	(13,600)	**(13,600)**	(36,500)	(53,300)	**(89,800)**	(50)	(50)	**(100)**	(50)	(50)	**(100)**
165																			
166			**State General Levy**																
167			Current law receipts		**1,659,841**	**1,688,479**	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**
168																			
169			***2015 Session Change Items:***																
170	SF 826	Gov	*Base Expansion to Railroad Rolling Stock, Other Changes*		**-**	**-**	**37,010**			**-**									
171			*Base Expansion to Railroad Rolling Stock, Other Changes*	Assess 16										*0*	*0*	***0***	*0*	*0*	***0***
172	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 2017				-	*(137,700)*	***(137,700)***	*(316,000)*	*(438,460)*	***(754,460)***						
173	SF 1479	Saxhaug	*SRR values over $300k moved from SGL to RMV; C/I reduction of $51m in Pay16; setting separate base amounts*	Pay 2017										-	*(33,000)*	***(33,000)***	*(60,620)*	*(61,970)*	***(122,590)***
174	HF 135	Peppin	*State General Levy Distribution to Cities*	Pay 2017				-	*(310)*	***(310)***	*(580)*	*(580)*	***(1,160)***			**-**			**-**
175	HF 1831	Green	*Property Tax Credit for Over-Valued Property with One-Year Look back*	Pay 2017				-	-	**-**	*(140)*	*(110)*	***(250)***			**-**			**-**
176																			
177			**Subtotal - Property Tax (Current Law + 2015 Change Items)**		**1,659,841**	**1,688,479**	**1,771,008**	841,080	709,389	**1,550,469**	540,390	437,738	**978,128**	841,080	814,399	**1,655,479**	796,490	814,918	**1,611,408**
178			Subtotal - Current Law		**1,659,841**	**1,688,479**	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**	841,080	847,399	**1,688,479**	857,110	876,888	**1,733,998**
179			Subtotal - 2015 Change Items			**-**	**37,010**	-	(138,010)	**(138,010)**	(316,720)	(439,150)	**(755,870)**	-	(33,000)	**(33,000)**	(60,620)	(61,970)	**(122,590)**
180																			
181			**Cigarette & Tobacco Products Tax**																
182			Current Law Receipts		**1,226,786**	**1,284,080**	**1,300,350**	638,720	645,360	**1,284,080**	648,610	651,740	**1,300,350**	638,720	645,360	**1,284,080**	648,610	651,740	**1,300,350**
183			Current Law Refunds			**(19,250)**	**(19,700)**	(9,550)	(9,700)	**(19,250)**	(9,800)	(9,900)	**(19,700)**	(9,550)	(9,700)	**(19,250)**	(9,800)	(9,900)	**(19,700)**
184										**-**			**-**			**-**			**-**
185			***2015 Change Items***							**-**			**-**			**-**			**-**
186	HF 700	Davids	*Repeal Excise Tax Rate Indexing, Cigarette Excise Tax*	7/1/2016					*(1,900)*	***(1,900)***	*(7,400)*	*(13,000)*	***(20,400)***			**-**			**-**
187	HF 700	Davids	*Repeal Excise Tax Rate Indexing, Moist Snuff*	7/1/2016				-	*(300)*	***(300)***	*(1,200)*	*(2,100)*	***(3,300)***			**-**			**-**
188	HF 700	Davids	*Repeal Excise Tax Rate Indexing, Tobacco Products*	7/1/2016				-	*(10)*	***(10)***	*(60)*	*(100)*	***(160)***			**-**			**-**
189	HF 2183	Davids	*Create a Separate Excise Tax Rate for Vapor Products*	7/1/2016				-	*(2,600)*	***(2,600)***	*(3,000)*	*(3,200)*	***(6,200)***			**-**			**-**
190	HF 1363	Franson	*Provides a Stamp Sales Discount & Stamp Costs Paid By Distributor Eliminated, with repeal of indexing*	7/1/2016				-	*(2,100)*	***(2,100)***	*(2,300)*	*(2,300)*	***(4,600)***			**-**			**-**
191	SF 2099	Dziedzic	*Moist snuff taxed on each 1.2 ounce*	7/1/2016						**-**				-	*720*	***720***	*800*	*800*	***1,600***
192	SF 1802	Eaton	*June accelerated (81.4% TO 80%)*	7/1/2016										-	*(800)*	***(800)***	*(negli)*	*(negli)*	***(negli)***
193	SF888-3E		*Stop cigarette smugglers - compliance revenue*	various		**1,325**	**2,650**							-	*1,325*	***1,325***	*1,325*	*1,325*	***2,650***

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194																			
195			**Subtotal - Cig./Tob. Taxes (Current Law + 2015 Change Items)**		**1,199,129**	**1,266,155**	**1,283,300**	629,170	628,750	**1,257,920**	624,850	621,140	**1,245,990**	629,170	636,905	**1,266,075**	640,935	643,965	**1,284,900**
196			Subtotal - Current Law			**1,264,830**	**1,280,650**	629,170	635,660	**1,264,830**	638,810	641,840	**1,280,650**	629,170	635,660	**1,264,830**	638,810	641,840	**1,280,650**
197			Subtotal - 2015 Change Items			**1,325**	**2,650**	-	(6,910)	**(6,910)**	(13,960)	(20,700)	**(34,660)**	-	1,245	**1,245**	2,125	2,125	**4,250**
198																			
199			**Liquor, Wine and Beer Tax**																
200			Current Law Receipts		**170,237**	**175,310**	**182,360**	86,790	88,520	**175,310**	90,280	92,080	**182,360**	86,790	88,520	**175,310**	90,280	92,080	**182,360**
201			Current Law Refunds		**(1,436)**	**(1,460)**	**(1,500)**	(730)	(730)	**(1,460)**	(750)	(750)	**(1,500)**	(730)	(730)	**(1,460)**	(750)	(750)	**(1,500)**
202																			
203			***2015 Session Modifications***																
204	SF 1892	Eaton	*June accelerated (81.4% TO 80%)*	7/1/2016						**-**			**-**	-	*(100)*	***(100)***	*(negli)*	*(negli)*	***(negli)***
205										**-**			**-**			**-**			**-**
206			**Subtotal - Liquor Taxes (Current Law + 2015 Change Items)**		**168,801**	**173,850**	**180,860**	86,060	87,790	**173,850**	89,530	91,330	**180,860**	86,060	87,690	**173,750**	89,530	91,330	**180,860**
207			Subtotal - Current Law			**173,850**	**180,860**	86,060	87,790	**173,850**	89,530	91,330	**180,860**	86,060	87,790	**173,850**	89,530	91,330	**180,860**
208			Subtotal - 2015 Change Items					-	-	**-**	-	-	**-**	-	(100)	**(100)**	(negli)	(negli)	**(negli)**
209																			
210			**Lawful Gambling Taxes**																
211			Current Law Lawful Gambling Combined Receipts Tax		**89,988**	**113,100**	**120,900**	55,200	57,900	**113,100**	59,600	61,300	**120,900**	55,200	57,900	**113,100**	59,600	61,300	**120,900**
212			Current Law Gambling Tax Refunds		**(379)**	**(500)**	**(400)**	(250)	(250)	**(500)**	(200)	(200)	**(400)**	(250)	(250)	**(500)**	(200)	(200)	**(60)**
213			[Lawful Gambling - Feb12 Base]					[36,900]	[36,900]	**[73,800]**	[36,900]	[36,900]	**[73,800]**	[36,900]	[36,900]	**[73,800]**	[36,900]	[36,900]	**[73,800]**
214			[Lawful Gambling Above Base (Stadium)]					[10,850]	[12,250]	**[23,100]**	[13,670]	[15,170]	**[28,840]**	[18,050]	[20,750]	**[38,800]**	[22,500]	[24,200]	**[46,700]**
215																			
216			***2015 Change Items***																
217	HF 1176	Hoppe	*Modification to Rate Structure & Exemptions*	7/1/2016				-	*(16,200)*	***(16,200)***	*(18,500)*	*(19,000)*	***(37,500)***			**-**			**-**
218	HF 296	Knoblach	*New 9% Flat Rate for Paper Pull Tabs at Bingo Halls*	7/1/2016				-	*(180)*	***(180)***	*(200)*	*(210)*	***(410)***			**-**			**-**
219										**-**									
220			**Subtotal - Lawful Gambling Taxes (Current Law + 2015 Change Items)**		**89,609**	**112,600**	**120,500**	54,950	41,270	**96,220**	40,700	41,890	**82,590**	54,950	57,650	**112,600**	59,400	61,100	**120,500**
221			Subtotal - Current Law			**112,600**	**120,500**	54,950	57,650	**112,600**	59,400	61,100	**120,500**	54,950	57,650	**112,600**	59,400	61,100	**120,500**
222			Subtotal - 2015 Change Items					-	(16,380)	**(16,380)**	(18,700)	(19,210)	**(37,910)**	-	-	**-**	-	-	**-**
223																			
224			**Insurance Gross Earning & Fire Marshall Tax**																
225			Current Law Receipts		**719,472**	**742,978**	**793,735**	365,669	377,309	**742,978**	390,205	403,530	**793,735**	365,669	377,309	**742,978**	390,205	403,530	**793,735**
226			Current Law Refunds		**(5,285)**	**(6,000)**	**(6,000)**	(3,000)	(3,000)	**(6,000)**	(3,000)	(3,000)	**(6,000)**	(3,000)	(3,000)	**(6,000)**	(3,000)	(3,000)	**(6,000)**
227																			
228			***2015 Change Items***							**-**			**-**			**-**			**-**
229	HF 438	Kresha	*New Markets Tax Credit (impact outside budget window)*	TY 2018				-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**
230										**-**			**-**			**-**			**-**
231			**Subtotal - Insurance Gross Earning & Fire Marshall Tax**		**714,187**	**736,978**	**787,735**	362,669	374,309	**736,978**	387,205	400,530	**787,735**	362,669	374,309	**736,978**	387,205	400,530	**787,735**
232			Subtotal - Current Law			**736,978**	**787,735**	362,669	374,309	**736,978**	387,205	400,530	**787,735**	362,669	374,309	**736,978**	387,205	400,530	**787,735**
233			Subtotal - 2015 Change Items					-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**
234																			
235			**Taconite Occupation Tax**																
236			Current Law Receipts			**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
237						**-**													

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

General Fund Tax Revenues

****UPDATED FOR FEBRUARY 2016 FORECAST****

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 FY2016-17	Gov FY2018-19	House (A172) FY2016	House (A172) FY2017	House (A172) FY2016-17	House (A172) FY2018	House (A172) FY2019	House (A172) FY2018-19	Senate (A84) FY2016	Senate (A84) FY2017	Senate (A84) FY2016-17	Senate (A84) FY2018	Senate (A84) FY2019	Senate (A84) FY2018-19
238			***2015 Change Items***			-				-			-			-			-
239	HF 416	Anzelc	*Modification to the Definition of Direct Reduced Iron (DRI)*	Prod Yr 16		-		-	-	-	-	-	-			-			-
240	SF677	Tomassoni	*Modification for Direct Reduced Iron*											-	-	-	-	-	-
241						-				-			-						
242			**Subtotal - Taconite Occupation Tax**			**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
243			Subtotal - Current Law			**4,800**	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**	2,300	2,500	**4,800**	3,000	3,000	**6,000**
244			Subtotal - 2015 Change Items			-		-	-	-	-	-	-	-	-	-	-	-	-
245																			
246			**Other Net Tax Revenue**																
247			Current Law Receipts:		-														
248					-	-	-												
249			Mortgage Registry Tax		**194,764**	**215,778**	**227,575**	107,698	108,080	**215,778**	112,775	114,800	**227,575**	107,698	108,080	**215,778**	112,775	114,800	**227,575**
250			Deed Transfer Tax		**184,005**	**229,600**	**257,408**	109,427	120,173	**229,600**	127,379	130,029	**257,408**	109,427	120,173	**229,600**	127,379	130,029	**257,408**
251			Controlled Substance Tax		**6**	**10**	**10**	5	5	**10**	5	5	**10**	5	5	**10**	5	5	**10**
252			Other Gross Earnings		**101**	**100**	**100**	50	50	**100**	50	50	**100**	50	50	**100**	50	50	**100**
253			Medical Assistance Surcharges		**573,977**	**548,614**	**548,614**	274,307	274,307	**548,614**	274,307	274,307	**548,614**	274,307	274,307	**548,614**	274,307	274,307	**548,614**
254			Motor Vehicle Registration Tax		**1,320**	**1,300**	**1,300**	650	650	**1,300**	650	650	**1,300**	650	650	**1,300**	650	650	**1,300**
255			Other Tax Refunds		**(11,677)**	**(11,060)**	**(12,110)**	(5,205)	(5,855)	**(11,060)**	(6,055)	(6,055)	**(12,110)**	(5,205)	(5,855)	**(11,060)**	(6,055)	(6,055)	**(12,110)**
256			**Subtotal - Other**		**942,496**	**984,342**	**1,022,897**	486,932	497,410	**984,342**	509,111	513,786	**1,022,897**	486,932	497,410	**984,342**	509,111	513,786	**1,022,897**
257																			
258			**Miscellaneous - 2015 Revenue Modifications**																
259																-			-
260		Barrett	*Border Cities, Taylor Falls*					-		-	-	-	-			-			-
261	HF 894	Kiel	*Border City Allocation Made Permanent*	7/1/2016				-	*(1,000)*	***(1,000)***	*(1,000)*	*(1,000)*	***(2,000)***			-			-
262	SF 907	Eken	*Border City Allocation Made Permanent*	TY 2017										-	*(2,000)*	***(2,000)***	-	-	-
263	HF 1775	Davids	*Tax Incidence Report, Mandates Inclusion of Incidence of Federal Taxes*							-			-			-			-
264			*Report on Tax Credit for Employers who Hire Veterans*							-			-			-			-
265	SF 1354	Rest	*Dept. Earnings - Tax Court; threshold increase for small claims*	DFE										-	*(3)*	***(3)***	*(3)*	*(3)*	***(6)***
266	SF888-3E		*Stop Cigarette smugglers - fines & fees revenue*	various		-	-												
267			*Stop Cigarette smugglers - fines & fees revenue modified*	various		**801**	**1,602**							-	*801*	***801***	*801*	*801*	***1,602***
268			**Subtotal - Miscellaneous**			**801**	**1,602**	-	*(1,000)*	***(1,000)***	*(1,000)*	*(1,000)*	***(2,000)***	-	*(1,202)*	***(1,202)***	*798*	*798*	***1,596***
269																			
270			**Total - Tax GF Revenues (Current Law + 2015 Change Items)**			**40,332,893**	**43,926,972**	19,921,533	19,502,407	**39,423,940**	20,256,633	20,932,436	**41,189,069**	19,917,083	20,452,593	**40,369,676**	21,445,575	22,396,688	**43,842,263**
271			**Total - Tax GF Revenues - Current Law**		**37,612,665**	**40,439,203**	**44,058,837**	19,917,133	20,522,070	**40,439,203**	21,552,162	22,506,675	**44,058,837**	19,917,133	20,522,070	**40,439,203**	21,552,162	22,506,675	**44,058,837**
272			**Total - 2015 Change Items (based on 2016 estimates)**			**(90,524)**	**(106,428)**	4,400	(1,019,663)	**(1,015,263)**	(1,295,529)	(1,574,239)	**(2,869,768)**	(50)	(69,477)	**(69,527)**	(106,587)	(109,987)	**(216,574)**

^ An effective date of July 1, 2016 affects a transfer that occurs on or after July 1, 2017, is assumed to offset fiscal year 2017

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.

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)
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			PROPERTY TAX REFUNDS																
273			Homeowners property tax refund - base		**$680,679**	**$838,200**	**$876,300**	$414,800	$423,400	**$838,200**	$434,600	$441,700	**$876,300**	$414,800	$423,400	**$838,200**	$434,600	$441,700	**$876,300**
274			Renters property tax refund		**412,709**	**446,200**	**464,200**	221,400	224,800	**446,200**	229,600	234,600	**464,200**	221,400	224,800	**446,200**	229,600	234,600	**464,200**
275			Targeting		**2,622**	**12,794**	**10,000**	4,904	7,890	**12,794**	5,000	5,000	**10,000**	4,904	7,890	**12,794**	5,000	5,000	**10,000**
276			Forest Land Credits (SFIA)		**10,478**	**10,830**	**11,630**	5,290	5,540	**10,830**	5,720	5,910	**11,630**	5,290	5,540	**10,830**	5,720	5,910	**11,630**
277			**Subtotal - Property Tax Refunds base**		**1,106,488**	**1,308,024**	**1,362,130**	646,394	661,630	**1,308,024**	674,920	687,210	**1,362,130**	646,394	661,630	**1,308,024**	674,920	687,210	**1,362,130**
278																			
279			***Property Tax/Property Tax Refund Changes:***																
280		Gov	*Change Item: Modernize Railroad Property Tax*			***$0***	***($3,140)***												
281		Gov	*Change Item: Home Office deduction calculation*			***($250)***	***($750)***							-	*(250)*	***(250)***	*(330)*	*(420)*	***(750)***
282	HF2034	Quam	*Change Item: LGA Limit 1st class cities to 112.5% … PTR interactions*	Pay 2017				*0*	*0*	***0***	*1,880*	*1,820*	***3,700***						
283	SF874	Koenen	*PTR interaction: LGA increase*	Pay 2017										-	-	**-**	*(550)*	*(1,150)*	***(1,700)***
284	SF1640	Eken	*PTR interaction: CPA formula change & increase*	Pay 2017										-	-	**-**	*(630)*	*(750)*	***(1,560)***
285			*Change Item: CPA Public Defender aid repeal PTR interactions*	Pay 2016				*0*	*0*	***0***	*10*	*10*	***20***						
286	SF207	Lourey	*PTR interaction: County aid for ICWA out of home placement*	Pay 2018										-	-	**-**	-	*(470)*	***(470)***
287	SF944	Bakk	*PTR interaction: Township aid increase*	Pay 2017										-	-	**-**	*(10)*	*(50)*	***(60)***
288	HF570	Drazkowski	*Change Item: AIS repeal (Transf to DNR)- PTR interactions*	Pay 2016				*0*	*0*	***0***	*250*	*250*	***500***						
289			*Change Item: Minneapolis Library Aid repeal - PTR*	Pay 2016				*0*	*0*	***0***	*90*	*90*	***180***						
290	HF147	Dettmer	*Change Item: MVE military surviving spouses/permanently disabled - PTR interactions*	Pay 2017				*0*	*0*	***0***	*0*	*(60)*	***(60)***						
291	HF705	Howe	*Change Item: Congressionally chartered vet organ reduced property tax class rate - PTR interactions*	Pay 2018				*0*	*0*	***0***	*0*	*20*	***20***						
292	HF3858	Loon	*Change Item: Omnibus education - PTR interactions*	2016				*0*	*0*	***0***	*320*	*320*	***640***						
293			*PTR interaction: Senate Ed Omnibus*	2016										-	-	**-**	*70*	*50*	***120***
294	HF1944	Hertaus	*Change Item: Agriculture preserve allowed C/I (cell phone towers), early termination- PTR interactions*	DFE				*0*	*[-negli]*	***[-negli]***	*[-negli]*	*[-negli]*	***[-negli]***						
295	SF1838	Osmek	*PTR interaction: Early termination metropolitan ag preserves*	7/1/2016										-	*(negli)*	***(nelgi)***	*(negli)*	*(negli)*	***(negli)***
296	SF1058	Eken	*PTR interaction: Class 2 properties ag. purpose defn. modfn.*	Assmt 2017										-	-	**-**	-	*negli*	***negli***
297	HF287	Quam	*Change Item: Agri homestead class chg- offsite owner - PTR interactions*	Assmt 2017				*0*	*0*	***0***	*0*	*[+negli]*	***[+negli]***						

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298	HF1407	Hackbarth	*Change Item: Wine produced @ farm winery as agriculture product for property tax class - PTR inter*	Assmt 2017				*0*	*0*	***0***	*0*	*[+negli]*	***[+negli]***						
299	SF257	Skoe	*PTR interaction: ag containment facility exemption repeal*	Assmt 2016										-	-	**-**	*150*	*150*	***300***
300	HF1649	Dill	*Change Item: Sustainable Forest Incentive early withdrwl*	7/1/2016				*0*	*[-negli]*	***[-negli]***	*[-negli]*	*[-negli]*	***[-negli]***						
301	SF1414	Marty	*SFIA modifications (DOR revised 5/12/15)*	Apps due in 17										-	-	**-**	*4,200*	*4,400*	***8,600***
302	SF 1057	Skoe	*PTR interaction: PILT*	Pay 2017										-	-	**-**	*(90)*	*(90)*	***(180)***
303	SF368 HF873	Lourey Sudin	*Change Item: Carlton County authorize levy - recreational purpose PTR interactions*	Pay 2016				*0*	*0*	*0*	*[+negli]*	*[+negli]*	***[+negli]***	-	-	**-**	*negli*	*negli*	***negli***
304	HF1671	Drazkowski	*Change Item: Reverse referendum allowed if taxes raised*	Pay 2017							*[unknown]*	*[unknown]*	***[unknown]***						
305	HF782	Runbeck	*Change Item: Reverse referendum app'vl of debt issue*	Pay 2017							*[unknown]*	*[unknown]*	***[unknown]***						
306	SF828 HF625 A15-0713	Rest Runbeck Dziedzic	*Change Item: Lower rate of interest on unpaid balance of purchase price of tax-forfeited lands (same rates as confession of judgment)*	Pay 2017				*0*	*[unknown]*	***[unknown]***	*[unknown]*	*[unknown]*	***[unknown]***						
307	HF 491 A15-0731	Heintzeman Gazelka	*Change item: Property tax due dates and penalties modified*	Pay 2017				*0*	*[unknown]*	***[unknown]***	*[unknown]*	*[unknown]*	***[unknown]***	-	*[unknown*	***[unknown]***	*[unknown]*	*[unknown]*	***[unknown]***
308	SF129	Rest	*Change Item: Decrease threshold for targeting PTR from 12% to 10%*	Pay 2017										-	-	**-**	*2,690*	*1,250*	***3,940***
309	SF921	Skoe	*Change Item: Agricultural land targeting credit*	Pay 2017										-	-	**-**	*5,000*	*4,200*	***11,700***
310			*PTR interaction: RR modernization*	Assmt 16										-	-	**-**	*(3,300)*	*(3,300)*	***(6,600)***
311			*PTR interaction: RMV modfn*	Pay 2017										-	-	**-**	*(430)*	*(430)*	***(760)***
312			*PTR interaction: Class rate change*	Pay 2017										-	-	**-**	*(3,790)*	*(3,790)*	***(7,120)***
313	SF1636	Skoe	*PTR interaction: electric generation personal property tax elimination/new value method*	Assmt 17										-	-	**-**	-	*(310)*	***(880)***
314	SF1011	Saxhaug	*PTR Interaction: Iron Range FD areawide tax rate change capped*	Pay 2018										*0*	*0*	***0***	*0*	*(unknown)*	***(unknown)***
315			***Subtotal Property Tax changes***			***(250)***	***(3,890)***	*0*	*0*	***0***	*2,550*	*2,450*	***5,000***	-	*(250)*	***(250)***	*2,980*	*(710)*	***2,270***
316																			
317			Political Contribution Refund -base		**7,107**	**1,200**	**8,000**	1,200	0	**1,200**	3,500	4,500	**8,000**	1,200	-	**1,200**	3,500	4,500	**8,000**
318			Tax Refund Interest -base		**25,696**	**22,500**	**24,500**	11,000	11,500	**22,500**	12,000	12,500	**24,500**	11,000	11,500	**22,500**	12,000	12,500	**24,500**
319																			
320			***Other Refund Changes***																
321	HF538	Drazkowski	*Change Item: Repeal Political Contribution Refund*	FY 2018+				*0*	*0*	***0***	*(3,500)*	*(4,500)*	***(8,000)***						
322			***Subtotal Other Refund changes***					*0*	*0*	***0***	*(3,500)*	*(4,500)*	***(8,000)***						
323																			
324			**LOCAL AIDS**																
325			Local Government Aid (LGA)		**934,955**	**1,036,324**	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**
326			12, SS1, Ch 1 Flood Disaster Assistance		**80**			0	0		0	0		0	0		0	0	
327			**Subtotal- Local Government Aid (LGA) base**		**935,035**	**1,036,324**	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**	516,926	519,398	**1,036,324**	519,398	519,398	**1,038,796**

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328																			
329			***Modify LGA***																
330		GOV	*Change Item: Increase LGA Pay 16 one-time*			***21,500***													
331	HF2034	Quam	*Change Item: Limit LGA 1st class cities to 112.5% average per capita aid for all other cities*	Pay 2017				*0*	*0*	***0***	*(84,400)*	*(84,400)*	***(168,800)***						
332			*Change Item: CY 2015 Early LGA payment - FY 2015*	moot				*0*	*0*	***0***	*0*	*0*	***0***						
333			*Change Item: CY 2015 Early LGA payment - FY 2016*	moot				*0*	*0*	***0***	*0*	*0*	***0***						
334	SF 1865 HF 1794	Stumpf Fabian	*Change Item: Oslo 2013 city aid penalty forgiven/approp*	DFE				*0*	*37*	***37***	*0*	*0*	***0***	-	*37*	***37***	-	-	**-**
335	SF712 HF890	Weber Schomacker	*Change Item: LGA forgiveness 2014 for Dundee, Jeffers, Woodstock w state auditor audits*	Pay 2016				*0*	*102*	***102***	*0*	*0*	***0***	-	*102*	***102***	-	-	**-**
336			*Change Item: Reduce City of Minneapolis LGA appropriation FY 2016-17 only*	Pay 2017				*0*	*0*	***0***	*(4,459)*	*0*	***(4,459)***						
337	SF874	Koenen	*Increase - Aids Pay 17*											*0*	*0*	***0***	*21,540*	*45,580*	***67,120***
338			***Subtotal LGA changes***			***21,500***	***0***	*0*	*139*	***139***	*(88,859)*	*(84,400)*	***(173,259)***	-	*139*	***139***	*21,540*	*45,580*	***67,120***
339																			
340			County Program Aid - base		**371,805**	**418,532**	**416,911**	209,969	208,563	**418,532**	208,457	208,454	**416,911**	209,969	208,563	**418,532**	208,457	208,454	**416,911**
341			Public Defender Cost		**506**	**1,000**	**1,000**	500	500	**1,000**	500	500	**1,000**	500	500	**1,000**	500	500	**1,000**
342			Local Impact Notes (DOF/MDE)		**428**	**428**	**428**	214	214	**428**	214	214	**428**	214	214	**428**	214	214	**428**
343			County AIS Prevention Aid		**4,500**	**20,000**	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
344			Debt Service Aid - Lewis & Clark Jt Pwrs Bd			**1,100**	**4,400**	0	1,100	**1,100**	2,200	2,200	**4,400**	0	1,100	**1,100**	2,200	2,200	**4,400**
345			Township Aid		**9,996**	**20,000**	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**	10,000	10,000	**20,000**
346			Ch 366 Utility Transition Aid (cities and towns)		**782**	**351**	**2**	350	1	**351**	1	1	**2**	350	1	**351**	1	1	**2**
347			Production Property Transition Aid			**127**	**183**	0	127	**127**	102	81	**183**	0	127	**127**	102	81	**183**
348			Payments to Counties with Tribal Casinos - base		**2,532**	**2,532**	**2,544**	1,260	1,272	**2,532**	1,272	1,272	**2,544**	1,260	1,272	**2,532**	1,272	1,272	**2,544**
349																			
350			***Modify CPA, Other Aids***																
351		GOV	*Change Item: Increase CPA Pay 16 one-time*			***25,000***													
352	HF2016	Backer	*Change Item: CPA Formula working group*	FY 2017				*0*	*0*	***0***	*0*	*0*	***0***						
353			*Change Item: CPA Repeal MMB/MDE Local Impact Note Subsidy (LIN to Leg. Auditor)*	Pay 2016				*0*	*(214)*	***(214)***	*(214)*	*(214)*	***(428)***						
354			*Change Item: Repeal Public Defender Aid*	Pay 2016				*0*	*(500)*	***(500)***	*(500)*	*(500)*	***(1,000)***						
355	SF1640	Eken	*CPA - Tax base equalization component modfn; increase*											-	-	**-**	*25,000*	*29,600*	***54,600***
356	SF207	Lourey	*County aid for out of home placements related to the Indian Children Welfare Act - Aids Pay 17*											-	-	**-**	-	*19,300*	***19,300***
357	SF944	Bakk	*Township Aid - Incl. unorganized territories; increase*											-	-	**-**	*2,000*	*2,000*	***4,000***
358	HF570	Drazkowski	*Change Item: Repeal AIS (Transf prog to DNR)*	Pay 2016		**-**		*0*	*(10,000)*	***(10,000)***	*(10,000)*	*(10,000)*	***(20,000)***						
359			*Change Item: Repeal Minneapolis Library Aid*	Pay 2016		**-**		*0*	*(3,720)*	***(3,720)***	*(3,720)*	*(3,720)*	***(7,440)***						
360	SF944	Bakk	*Aid payment shift (excl PILT & taconite aid reimbursement) - Aids Pay 16*											-	*209,300*	***209,300***	*13,600*	*(50)*	***13,550***

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361	SF1958	Skoe	*Lewis & Clark Debt Service Aid - Incr. bonding authority; require local share payments; other modifications*											-	-	-	*1,000*	*1,000*	***2,000***
362	SF1636	Skoe	*Electric generation transition aid (personal pt elimination/new value method) - Aids Pay 17*											*0*	*0*	***0***	*0*	*6,470*	***6,470***
363			***Subtotal CPA + Other Aids changes***			***25,000***	***0***	*0*	*(14,434)*	***(14,434)***	*(14,434)*	*(14,434)*	***(28,868)***	-	*209,300*	***209,300***	*41,600*	*58,320*	***99,920***
364																			
365			DRA School - base		**16,212**	**15,866**	**15,872**	7,930	7,936	**15,866**	7,936	7,936	**15,872**	7,930	7,936	**15,866**	7,936	7,936	**15,872**
366			DRA Non-School		**20,422**	**20,286**	**20,286**	10,143	10,143	**20,286**	10,143	10,143	**20,286**	10,143	10,143	**20,286**	10,143	10,143	**20,286**
367			**Disparity Reduction Aid (DRA)- base**		**36,634**	**36,152**	**36,158**	18,073	18,079	**36,152**	18,079	18,079	**36,158**	18,073	18,079	**36,152**	18,079	18,079	**36,158**
368																			
369			**PROPERTY TAX CREDITS**																
370			Res MVC School***		**21**	**-**	**-**	0	0	**-**	0	0	**-**	0	0	**-**	0	0	**-**
371			Res MVC Non-School		**-**	**-**	**-**	0	0	**-**	0	0	**-**	0	0	**-**	0	0	**-**
372			**Residential Market Value Homestead Credit-base**		**21**	**-**	**-**	0	0	**-**	0	0	**-**	0	0	**-**	0	0	**-**
373																			
374			Agr MVC School		**10,370**	**17,260**	**17,678**	8,425	8,835	**17,260**	8,839	8,839	**17,678**	8,425	8,835	**17,260**	8,839	8,839	**17,678**
375			Agr MVC Non-School		**35,487**	**60,546**	**60,440**	30,326	30,220	**60,546**	30,220	30,220	**60,440**	30,326	30,220	**60,546**	30,220	30,220	**60,440**
376			Agric Market Value Hmstd Credit one time payment		**16,643**	**-**	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**
377	HF2077	Drazkowski											-						
378			*Subtotal Agricultural Market Value Credit - base + changes*		*62,500*	*77,806*	*78,118*	*38,751*	*39,055*	*77,806*	*39,059*	*39,059*	*78,118*	38,751	39,055	**77,806**	39,059	39,059	**78,118**
379																			
380			Agriculture Preservation Credit - base				**1,328**		309	**309**	658	670	**1,328**	0	309	**309**	658	670	**1,328**
381																			
382			Border City School		**3,052**	**3,984**	**4,571**	1,827	2,157	**3,984**	2,251	2,320	**4,571**	1,827	2,157	**3,984**	2,251	2,320	**4,571**
383			Border City Non-School		**12,429**	**17,746**	**20,225**	8,078	9,668	**17,746**	9,962	10,263	**20,225**	8,078	9,668	**17,746**	9,962	10,263	**20,225**
384			**Border City Disparity Credit - base**		**15,481**	**21,730**	**24,796**	9,905	11,825	**21,730**	12,213	12,583	**24,796**	9,905	11,825	**21,730**	12,213	12,583	**24,796**
385																			
386			Disaster Credit -School		**162**	**18**	**49**	5	13	**18**	24	25	**49**	5	13	**18**	24	25	**49**
387			Disaster Credit- Non-School		**704**	**62**	**200**	12	50	**62**	100	100	**200**	12	50	**62**	100	100	**200**
388			**Disaster Credit - base**		**866**	**80**	**249**	17	63	**80**	124	125	**249**	17	63	**80**	124	125	**249**
389																			
390			Prior Year Credit -School		**27**	**-**	**-**	0	0	**-**	0	0	**-**	0	0	**-**	0	0	**-**
391			Prior Year Credit- Non-School		**156**	**136**	**34**	119	17	**136**	17	17	**34**	119	17	**136**	17	17	**34**
392			**Prior Year Credits - base**		**183**	**136**	**34**	119	17	**136**	17	17	**34**	119	17	**136**	17	17	**34**
393																			
394			Wetlands Reimbursement Credit		**-**	**-**	**-**	0	0	**-**	0	0	**-**	0	0	**-**	0	0	**-**
395																			
396			Senior Deferral Reimbursement - reimbursements to counties		**[2791**	**[2372]**	**[2141]**	[1216]	[1156]	**[2372]**	[1098]	[1043]	**[2141]**	[(132)]	[79]	**[(53)]**	[38]	[(1)]	**[37]**
397			Senior Deferral loan repayments (REV) See footnote * below.		**[-1943]**	**[-2425]**	**[-2104]**	[-1348]	[-1077]	**[-2425]**	[-1060]	[-1044]	**[-2104]**						
398			***Modify Senior Deferral***																
399	Gov	SF826	*Change Item: Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1*	Apps rcvd for PT 17		***0***	***360***			**-**			**-**	*0*	*0*	***0***	*150*	*210*	***360***
400			***Subtotal Senior Deferral changes***			**-**	***360***	*0*	*0*	**-**	*0*	*0*	**-**	-	-	**-**	*150*	*210*	***360***

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401																			
402			Bovine TB Property Tax Credit (School)		-	-	-	0	0	-	0	0	-	0	0	-	0	0	-
403			Bovine TB Property Tax Credit (Non-School)		62	-	-	0	0	-	0	0	-	0	0	-	0	0	-
404			**Bovine TB Property Tax Credit - base**		**62**	**0**	**0**	0	0	**0**	0	0	**0**	0	0	**0**	0	0	**0**
405																			
406			Mahnomen City Reimbursement Aid		**320**	**320**	**320**	160	160	**320**	160	160	**320**	160	160	**320**	160	160	**320**
407			Ch 154 Mahnomen County Aid		**1,800**	**1,800**	**1,800**	900	900	**1,800**	900	900	**1,800**	900	900	**1,800**	900	900	**1,800**
408			Ch 154 Mahnomen ISD #432 Aid		**280**	**280**	**280**	140	140	**280**	140	140	**280**	140	140	**280**	140	140	**280**
409			**Mahnomen Reimbursement Aid - base**		**2,400**	**2,400**	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**	1,200	1,200	**2,400**
410																			
411			**Taconite Tax Relief Area Aids & Credits**																
412			Taconite Reimbursement (School)		**1,122**	**1,122**	**1,122**	561	561	**1,122**	561	561	**1,122**	561	561	**1,122**	561	561	**1,122**
413			Supplemental Homestead (Non-School)		**10,569**	**10,692**	**10,906**	5,320	5,372	**10,692**	5,426	5,480	**10,906**	5,320	5,372	**10,692**	5,426	5,480	**10,906**
414																			
415			Replacement Taconite Prod Tax IRRR (Non-School)		**7,129**	**7,040**	**7,017**	3,655	3,385	**7,040**	3,332	3,685	**7,017**	3,655	3,385	**7,040**	3,332	3,685	**7,017**
416			Replacement Taconite Prod Tax Econ Dev (Non-School)																
417			Replacement Taconite Prod Tax		**10,137**	**9,392**	**8,970**	4,798	4,594	**9,392**	4,440	4,530	**8,970**	4,798	4,594	**9,392**	4,440	4,530	**8,970**
418			Subtotal Repl Taconite Production Tax - base		**17,266**	**16,432**	**15,987**	8,453	7,979	**16,432**	7,772	8,215	**15,987**	8,453	7,979	**16,432**	7,772	8,215	**15,987**
419																			
420			**LOCAL PENSION AIDS**																
421			Aid to Police & Fire		**183,508**	**201,644**	**217,895**	98,474	103,170	**201,644**	106,977	110,918	**217,895**	98,474	103,170	**201,644**	106,977	110,918	**217,895**
422			Police & Fire Retirement Aid Supplement		**30,996**	**31,000**	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**	15,500	15,500	**31,000**
423			Police/Fire Additional Amortization Aid		-	-	-	0	0	-	0	0	-	0	0	-	0	0	-
424																			
425			Police/Fire Amortization Aid (Open)		**5,458**	**5,458**	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**	2,729	2,729	**5,458**
426			Redirected Amortization Aid - TRFA + St Paul		**4,188**	**4,188**	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**	2,094	2,094	**4,188**
427			Police/Fire Supplemental Amortization Aid (Open)		-	-	-	0	0	-	0	0	-	0	0	-	0	0	-
428			Firefighters Relief Reimbursements		**1,183**	**1,246**	**1,246**	623	623	**1,246**	623	623	**1,246**	623	623	**1,246**	623	623	**1,246**
429																			
430			Public Employees Retirement Assoc. (PERA) Aid		**28,333**	**28,133**	**27,947**	14,090	14,043	**28,133**	13,997	13,950	**27,947**	14,090	14,043	**28,133**	13,997	13,950	**27,947**
431			Subtotal Local Pension Aids - base		**253,666**	**271,669**	**287,734**	133,510	138,159	**271,669**	141,920	145,814	**287,734**	133,510	138,159	**271,669**	141,920	145,814	**287,734**
432																			
433			Fire/EMS Volunteer Retention Stipend Aid - base			**3,180**	**1,710**	1,550	1,630	**3,180**	1,710	0	**1,710**	1,550	1,630	**3,180**	1,710	0	**1,710**
434																			
435			**Other Expenditures**																
436			PILT for DNR Owned Lands - base		**62,407**	**63,537**	**76,185**	31,656	31,881	**63,537**	37,980	38,205	**76,185**	31,656	31,881	**63,537**	37,980	38,205	**76,185**
437			***Modify PILT***																
438	HF1707	Drazkowski	*Change Item: PILT payments reduced due to ENR/OH trust fund payments*	7/1/2017				*0*	*0*	***0***	*0*	*0*	***0***						
439	SF1057	Skoe	*PILT per acre rate increase ($1.50 to $2); federally recognized tribes; past unpaid ditch assessment*	Pay 2017										*0*	*3,750*	***3,750***	*3,750*	*3,755*	***7,505***
440			***Subtotal PILT changes***					*0*	*0*	***0***	*0*	*0*	***0***	-	*3,750*	***3,750***	*3,750*	*3,755*	***7,505***
441																			
442			**Other Aids and One-Time Appropriations**																
443			Ch 389, Council on Results Perform Measuremt		**804**	**796**	**806**	397	399	796	402	404	806	397	399	**796**	402	404	**806**
444			Disaster Assistance City Tax Base Rplcmt Aid																
445			Local Option Disaster Credit		-	-	-			-			-						

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446			SS2 Flood Local Option Abatement reimb (non school)		**467**	**120**	**160**	40	80	120	80	80	160	40	80	**120**	80	80	**160**
447			SS2 Flood Local Option Abatement reimb (school)		**331**	**36**	**40**	17	19	36	20	20	40	17	19	**36**	20	20	**40**
448			Moose Lake Assessment Reimbursement		**2,000**	-	**-**	0	0	**-**	0	0	**-**						
449			Bloomington Infrastructure Projects		**-**	**9,340**	**9,720**	4,820	4,520	**9,340**	4,860	4,860	**9,720**	4,820	4,520	**9,340**	4,860	4,860	**9,720**
450			City of Minneapolis Library debt service		**-**	**3,720**	**7,440**	0	3,720	**3,720**	3,720	3,720	**7,440**	-	3,720	**3,720**	3,720	3,720	**7,440**
451			Greater MN Intern, DOR transf to OHE		-	40	40	20	20	40	20	20	40	20	20	**40**	20	20	**40**
452																			
453			***Other Aids/Appropriations Changes***																
454			*Change Item: Eliminate transfer from General Fund to MSFA*	Pay 2017 only				*$0*	*($2,019)*	***($2,019)***	*($2,440)*	*$0*	***($2,440)***						
455		Dziedzic	*Grant to Hennepin County for job training centers rehabilitation*	FY 2017										-	*1,130*	***1,130***	-	-	**-**
456	SF656	Tomassoni	*Grant to St. Louis County for building removal on tax-forfeited land*	FY 2017										-	*1,000*	***1,000***	-	-	**-**
457			*Veteran Jobs Grants*	FY 2017										-	-	**-**	-	*3,800*	***3,800***
458			*Mining Transfers*																
459			*GF transfer of Occupation Tax proceeds to special accounts: Modify date (May 15 to July 1)*	Prod yr 2016										-	*(2,640)*	***(2,640)***	*(30)*	*(270)*	***(300)***
460			*Increase GF transfer to special account - minimum of $1.5 M or 2.5c to Mining Environmental and Regulatory Acct*	Prod yr 2016										-		**-**	*620*	*610*	***1,230***
461			*New GF transfer to IRRRB Energy Efficiency & Mining Protection Account(TEDF): 15 cents per ton*	Prod yr 2016										-	-	**-**	*5,270*	*5,330*	***10,600***
462			*Studies & Administration*																
463	Gov		*Change Item: Modernize Rail Property Tax*			***224***	***112***												
464	Gov		*Chg Item: Disallowance of WFC for Full-Yr NR*																
465	Gov		*Change Item: DOR Administration K-12 Credit*			***400***	***800***			-			-						
466	SF2113	Skoe	*Study: Agricultural Valuation & Production*											-	*200*	***200***	-	-	**-**
467	SF1678	Rest	*Study: E-filing*											-	*175*	***175***	-	-	**-**
468	HF1825	Slocum	*Change Item: Automatic sales suppression device use - criminal penalties*					*0*	*0*	***0***	*0*	*0*	***0***						
469	HF419	Anderson	*Change Item: Study on County Administrative Impacts for health-Related costs*					*0*	*0*	***0***	*0*	*0*	***0***						
470	SF1414	Marty	*DNR Admin - preliminary*											-	-	**-**	-	-	**-**
471		GOV	*DOR Admin - Federal Conformity*			***$1,647***	***70***												
472			*DOR Admin - preliminary*											-	-	**-**	-	-	**-**
473	A130	Lenczewski	*DOR Admin - unclaimed funds*																
474	SF888 - 3E		*DOR Admin - Stop cigarette smugglers***	various		***$1,036***	***$2,072***							*0*	*1,036*	***1,036***	*1,036*	*1,036*	***2,072***
475			***Subtotal - Other Aids/Appropriations Changes***			***3,307***	***3,054***	*0*	*(2,019)*	***(2,019)***	*(2,440)*	*0*	***(2,440)***	-	*901*	***901***	*6,896*	*10,506*	***17,402***
476																			

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477			**GF Total - Property Tax Refunds, Aids and Credits base + changes**		**$2,931,654**	**$3,400,972**	**$3,453,351**	$1,662,222	$1,672,879	**$3,335,101**	$1,611,702	$1,634,558	**$3,246,260**	1,662,222	1,903,033	**3,565,255**	1,795,301	1,853,103	**3,648,404**
478			**February 2016 Forecast - General Fund Property Tax Refunds, Aids & Credits**		**$2,931,654**	**$3,351,415**	**$3,453,827**	$1,662,222	$1,689,193	**$3,351,415**	$1,718,385	$1,735,442	**$3,453,827**	1,662,222	1,689,193	**3,351,415**	1,718,385	1,735,442	**3,453,827**
479			**GF Subtotal - Property Tax Refunds, Aids and Credits 2016 changes**		**$0**	**$49,557**	**($476)**	0	(16,314)	**($16,314)**	(106,683)	(100,884)	**($207,567)**	-	213,840	**213,840**	76,916	117,661	**194,577**

* Note: Beginning with the February 2016 Forecast, reporting for Senior Deferral is tracked as Net Loan Activity in Prior Year Adjustments found on page 5 in the Revenues/Resources section of the General Fund, Fund Balance Analysis. A new line (#57) tracks Senior Deferral loan repayments, which offsets the existing appropriation (line # 56) for reimbursements to counties and results in a program net revenue impact found on line #58. Given that program resources are both expended and later repaid, Senior Deferral is now classified as a net revenue activity and as such, is no longer a component of the Property Tax Aids and Credits total in the General Fund.

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			Items With No State Impact															
480			**Property Tax Changes**															
481	HF922	Drazkowski	*Local referenda related to spending req'd on 1st Tuesday after 1st Monday in November*	Pay 2017			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
482	SF555 HF457	Bonoff Applebaum	*Levy Date Change for Met Council and Metro Mosquito Control Commission*	Pay 2017			*0*	*0*	***0***	*0*	*0*	***0***						
483	HF 457	Applebaum	*Proposed levy certification dates for certain spec taxing districts ch'g from Sept 15 to Sept 30*	Pay 2017			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
484			*Use of levy proceeds for local historical societies*	DFE									*0*	*0*	***0***	*0*	*0*	***0***
485	SF1146 HF1200	Dahle Johnson,B	*DOR assessor course offerings (mandatory appeals and equalization) modification*	6/1/2016			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
486	HF 951 A123	Lueck Lenczewski	*Assessor accreditation modified (licensed for class of property which individual assesses)*	7/1/2016			*0*	*0*	***0***	*0*	*0*	***0***						
487	SF896 HF1595	Skoe Persell	*Soil & Water Conservation District levy mod'n. (House ENR Com)*	Certs 2016									*0*	*0*	***0***	*0*	*0*	***0***
488	SF650 HF586	Bakk Dill	*Tofte; municipal housing authority powers*	Local appl+file									*0*	*0*	***0***	*0*	*0*	***0***
489	SF656 HF480	Tomassoni Metsa	*St. Louis County; optional cancellation of tax forfeiture certain bldgs*	DFE									*0*	*0*	***0***	*0*	*0*	***0***
490	HF4	Kelly	*Omnibus Transportation -CTIB impacts*				*0*	*0*	***0***	*0*	*0*	***0***						
491																		
492			**Other**															
493	SF838 HF1236	Skoe Lenczewski	*Budget Reserve date and buyback amount change*	7/1/2016									*0*	*0*	***0***	*0*	*0*	***0***
494	SF881 HF1901	Rest Smith	*Apportionment of estate taxes*	Enacted									*0*	*0*	***0***	*0*	*0*	***0***
495	SF1251 HF1467	Rest Anderson,S	*Henn. County RR condemnation power limit (House Transp+St Gov Fin Com)*	Enacted									*0*	*0*	***0***	*0*	*0*	***0***
496			*Repeal of purpose statement req.*										*0*	*0*	***0***	*0*	*0*	***0***
497	SF1559 HF1589	Skoe Davids	*DOR policy provisions (House merged HF1589 with HF 1590)*	Various									*0*	*0*	***0***	*0*	*0*	***0***
498	SF 1558 HF1590 A15-0676 A15-0688	Skoe Davids Davids	*DOR technical provisions (HF 1590 went to Gen Reg)*	Various									*0*	*0*	***0***	*0*	*0*	***0***
499			*Broadband service public-private partnerships; referendum req.*	DFE									*0*	*0*	***0***	*0*	*0*	***0***
500			*PILT; Red River Watershed Mngmt Board*	Pay 2016									*0*	*0*	***0***	*0*	*0*	***0***
501	HF1830	Green	*Town local assessor office services by joint operating agreement w county*	7/1/2016			*0*	*0*	***0***	*0*	*0*	***0***						
502	SF944 HF938	Bakk Dill	*Township aid conforming to auditor*	Pay 2017			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
503	HF 1362	Anzelc	*Town audit requirements*	CY 2017			*0*	*0*	***0***									
504			*MSFA - Allocation of revenues*	DFE									*0*	*0*	***0***	*0*	*0*	***0***
505	HF1950 SF1882	Davids Skoe	*DMC - City funds used for only public infrastructure costs; retro from June 22,2013*	Enacted			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***

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			Items With No State Impact															
506			*DMC - Modfn of city contribution; 100% match for first seven years*	Enacted									*0*	*0*	***0***	*0*	*0*	***0***
507	HF920	Davids Drazkowski	*DMC - Modfn of city contribution; restrict spending to certain RR*	Enacted			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
508	HF682	Norton	*DMC - Public infrastructure defn modfn, ect; some retro to original effective dates*	Enacted			*0*	*0*	***0***	*0*	*0*	***0***						
509																		
510			**TIF**															
511	SF993	Rest	*General law TIF modifications*	DFE									*0*	*0*	***0***	*0*	*0*	***0***
512	HF1123	Davids	*General law TIF chgs; clarify interfund loans, etc*	DFE			*0*	*0*	***0***	*0*	*0*	***0***						
513	1492	Hoffman	*Coon Rapids; duration extension*	Upon local appvl									*0*	*0*	***0***	*0*	*0*	***0***
514	HF1933	Uglem	*Coon Rapids; duration extension modified*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***						
515	SF1838 HF2002	Sieben Schoen	*Cottage Grove; 5-yr rule extension*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
516	SF 1575 HF1565	Torres Ray Slocum	*Richfield; 10 yr extension*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
517	585	Cohen	*St. Paul; redevelopment TIF authorization*	Upon local appvl									*0*	*0*	***0***	*0*	*0*	***0***
518	HF 609	Pinto	*St. Paul redevelopment TIF extension to 12-31-20, one district only*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***						
519	668 A74	Stumpf Rest	*Workforce housing development TIF (grant focus)*	cert after 7/1/2016									*0*	*0*	***0***	*0*	*0*	***0***
520	HF684	Fabian	*Workforce housing development TIF modified*	cert after 7/1/2016			*0*	*0*	***0***	*0*	*0*	***0***						
521	HF 1945	Hertaus	*Wayazata TIF; 5 yr rule extension*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***						
522	HF 1299 A115	Masin Davids	*Eagan TIF; modify local approval method for 2014 spec law*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***						
523	HF 2196	Simonson	*Seaway Port Authority TIF - modify spec provisions*	Upon local appvl			*0*	*0*	***0***	*0*	*0*	***0***						
524																		
525			**Local Option Taxes**															
526	SF 114 HF176	Reinert Simonson	*Duluth; modifies boundaries for use of local tax proceeds*	Local appl+file +1			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
527	SF1451 A75	Sheran Rest	*Mankato and N. Mankato; local sales tax extension & new authority*	Local appl+file +1									*0*	*0*	***0***	*0*	*0*	***0***

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			Items With No State Impact															
528	HF 1413	Johnson,C	*Mankato and N. Mankato; local sales tax extension etc - modified (no new joint facility)*	Local appl+file +1			*0*	*0*	***0***	*0*	*0*	***0***						
529	SF1958	Skoe	*Luverne; local sales tax authority extension*	Local appl+file +1									*0*	*0*	***0***	*0*	*0*	***0***
530	SF 1130 HF 1254	Dahms Swedzinski	*Marshall; validation of prior act*	DFE+1			*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***	*0*	*0*	***0***
531	SF1066	Wiklund	*Local lodging tax base uniformity (same as Gov 2014 proposal)*										*0*	*0*	***0***	*0*	*0*	***0***
532	HF 587	Persell	*Walker local sales tax- modified for water & sewer only*	Local appl+file +1			*0*	*0*	***0***	*0*	*0*	***0***						
533	HF 421	Murphy,M	*Proctor 0.5% local sales tax modified*	Local appl+file +1			*0*	*0*	***0***	*0*	*0*	***0***						
534	HF 534	Hamilton	*Windom local sales and use tax modified*	Local appl+file +1			*0*	*0*	***0***	*0*	*0*	***0***						
535																		
536			**Public Finance**															
537	SF1308	Rest	*Public finance modification*	Various									*0*	*0*	***0***	*0*	*0*	***0***
538																		
539			**Minerals**															
540			*Allocation of 15 cents to TEDF*	Prod yr 2016									*0*	*0*	***0***	*0*	*0*	***0***
541	SF670	Tomassoni	*Town allocation modfn: St. Louis County*	Prod yr 2016									*0*	*0*	***0***	*0*	*0*	***0***

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543			**Legacy Fund/Natural Resources & Arts Fund**												
544															
545	HF 531	Swedzinski	*Exempt Construction Contracts, Local Governments (Cities, Counties, School Districts)*	-	*(900)*	***(900)***	*(1,000)*	*(1,000)*	***(2,000)***			**-**			**-**
546	HF 69	Davids	*Vendor Allowance*	-	*(600)*	***(600)***	*(600)*	*(600)*	***(1,200)***			**-**			**-**
547	HF 2017	McDonald	*Repeal Tax on Digital Products*	-	*(600)*	***(600)***	*(700)*	*(800)*	***(1,500)***			**-**			**-**
548	HF 1091	McDonald	*Machinery and Equipment Used by Restaurants Exempted*	-	*(330)*	***(330)***	*(380)*	*(400)*	***(780)***			**-**			**-**
549	HF 1994, SF 1875	Carlson, Rest	*Exempts Purchases by 501C3 Organizations*	-	*(300)*	***(300)***	*(400)*	*(400)*	***(800)***	-	*(300)*	***(300)***	*(400)*	*(400)*	***(800)***
550	HF 764, SF 929	Swedzinski, Saxhaug	*Modify the Application of the Tax for Modular Home Purchases*	-	*(50)*	***(50)***	*(60)*	*(70)*	***(130)***	-	*(50)*	***(100)***	*(60)*	*(70)*	***(120)***
551	HF 1423	Petersburg	*Exempt Off-Road Special Fuel (Refrigeration, Unlicensed MVs, Power Take-Off Units)*	-	*(200)*	***(200)***	*(200)*	*(200)*	***(400)***			**-**			**-**
552	HF 1132	Gunther	*Exempt Sales and Purchases of Non Profit Animal Shelters*	-	*(40)*	***(40)***	*(50)*	*(50)*	***(100)***			**-**			**-**
553	HF 1221	Rosen	*Sales tax exemption for pet adoption*	-		**-**				-	*(30)*	***(30)***	*(30)*	*(30)*	***(60)***
554	HF 412, SF 381	Wills, Clausen	*Exemption Modified for Certain Nonprofit Fundraising Events*	-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***	-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***
555	HF 132	Rosenthal	*Exempt Precious Metal Bullion and Bullion Coins*	-	*(20)*	***(20)***	*(30)*	*(30)*	***(60)***			**-**			**-**
556	HF 190, SF 544		*Exemption for bullion*	-		**-**				-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***
557	HF 496	Nornes	*Exempt Materials, Supplies, Equipment for Improvement for Existing Resorts, Recreational Areas*	-	*(30)*	***(30)***	*(30)*	*(30)*	***(60)***			**-**			**-**
558	HF 89	Davnie	*Expand Exemption for Textbook & Instructional Materials*	-	*(20)*	***(20)***	*(20)*	*(20)*	***(40)***			**-**			**-**
559	HF 550	Baker	*Exempts Purchases of Certain Propane Tanks*	-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***			**-**			**-**
560	HF 1628	Quam	*Expand Exemption for Medical Equipment Accessories and Supplies Covered by Insurance*	-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***			**-**			**-**
561	HF 1510	Dziedzic	*Durable medical equipment retroactive exemption*	-		**-**				-	*(60)*	***(60)***	*(10)*	*(10)*	***(20)***
562	HF 2019	McDonald	*Exempt Sales & Purchases for City Celebrations, Amnesty Provision*	-	*(10)*	***(10)***	*(15)*	*(15)*	***(30)***			**-**			**-**
563	HF 874	Rarick	*Exempt Materials, Supplies, Equipment for a Wastewater Treatment Facility in City of Mora*	-	*(20)*	***(20)***	-	-	**-**			**-**			**-**
564	HF 2134	Knoblach	*Exempt Admissions or Charges for Access to a BMX Track Owned by an Exempt Organization*	-	*(1)*	***(1)***	*(1)*	*(1)*	***(2)***			**-**			**-**
565	HF 532	Petersburg	*Exempts Admissions to the Agricultural Center*	-	*(1)*	***(1)***	*(1)*	*(1)*	***(2)***			**-**			**-**

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566	HF700	Davids	*Repeal Excise Tax Rate Indexing (Interaction Impact)*	-	*(Negli.)*	***(Negli.)***	*(Negli.)*	*(10)*	***(10)***			**-**			**-**
567	HF 2182	Davids	*Create a Separate Excise Tax Rate for Vapor Products (Interaction Impac*	-	*(10)*	***(10)***	*(10)*	*(10)*	***(20)***			**-**			**-**
568	SF 41	Clausen	*Exemption for admission to MSHSL events*	-		**-**				-	*(50)*	***(50)***	*(50)*	*(50)*	***(100)***
569	SF389	Rest	*Exemption for car seats*	-		**-**				-	*(50)*	***(50)***	*(60)*	*(60)*	***(120)***
570	SF 1186	Koenen	*Expand telecom equipment exemption to fiber/conduit*	-		**-**				-	*(100)*	***(100)***	*(120)*	*(120)*	***(240)***
571	SF 2099	Dziedzic	*Moist snuff taxed on each 1.2 ounce*							*(negli)*	*(negli)*	***(negli)***	*(negli)*	*(negli)*	***(negli)***
572	SF 1892	Eaton	*June accelerated (81.4% TO 80%)*							-	*(260)*	***(260)***	*(10)*	*(10)*	***(20)***
573						**-**			**-**						
574			**Subtotal - Legacy Fund/Natural Resources & Arts Fund**	-	(3,162)	**(3,162)**	(3,527)	(3,667)	**(7,194)**	-	(920)	**(920)**	(760)	(770)	**(1,530)**
575															
576			**Environment & Natural Resources Fund Trust Account**												
577	HF 1707	Drazkowski	*Distribution to Counties - effective July 1, 2017*	-	-	-		*(100)*	***(100)***	-	-	**-**			**-**
578															
579			**Subtotal - Environment &Natural Resources Fund**	-	-	-	-	(100)	**(100)**	-	-	**-**	-	-	**-**
580															
581			**Outdoor Heritage Fund Trust Account**												
582	HF 1707	Drazkowski	*Distribution to Counties - effective July 1, 2017*	-	-	-	-	*(900)*	***(900)***	-	-	**-**			**-**
583															
584			**Subtotal - Outdoor Heritage Fund Trust Account**	-	-	-	-	(900)	**(900)**	-	-	**-**	-	-	**-**
585															
586			**Special Revenue Fund**												
587	HF 1707	Drazkowski	*State Board Investment Admin. Environment & Natural Resources Pooled Trust Fund*	-	*(Negli.)*	***(Negli.)***	*(Negli.)*	*(Negli.)*	***(Negli.)***						
588						**-**			**-**			**-**			**-**
589			**Subtotal - Special Revenue Fund**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**
590															
591			**Environmental Fund**												
592			*Amend Solid Waste Management Tax Language Rate*							-	*280*	***280***	*320*	*330*	***650***
593															
594			**Subtotal - Environmental Fund**	-	-	**-**	-	-	**-**	-	280	**280**	320	330	**650**
595															
596			**State Airports Fund**												
597			*Aviation gas provisions*			**-**		(70)	**(70)**	-	*4*	***4***	*5*	*5*	***10***
598			*Refund allowed for aerial applicators*							-	*(230)*	***(230)***	*(230)*	*(230)*	***(460)***
599						**-**			**-**			**-**			**-**
600			**Subtotal - State Airports Fund**	-	-	**-**	-	(70)	**(70)**	-	(226)	**(226)**	(225)	(225)	**(450)**

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601															
602			**Highway User Tax Distribution Fund (HUTDF)**												
603	HF 182, SF 983	Garofalo, Rest	*Reduce Motor Fuel Tax Rate for Compressed Natural Gas (CNG)*	*(50)*	*(60)*	***(110)***	*(70)*	*(70)*	***(140)***	-	*(100)*	***(100)***	*(110)*	*(110)*	***(220)***
604	SF 269	Rest	*Aviation gas provisions*							-	*(23)*	***(23)***	*(25)*	*(28)*	***(53)***
605						**-**			**-**			**-**			**-**
606			**Subtotal - HUTDF**	(50)	(60)	**(110)**	(70)	(70)	**(140)**	-	*(123)*	***(123)***	*(135)*	*(138)*	***(273)***
607															
608			**County State Aid Highway (CSAH)**												
609	HF 848	Davids	*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax*	*(2,200)*	*(2,350)*	***(4,550)***	*(2,500)*	*(2,550)*	***(5,050)***			**-**			**-**
610	HF 848	Davids	*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward*			**-**			**-**			**-**			**-**
611			*Sales Tax on MV Lease to the Transportation Stability Fund*		*(24,700)*	***(24,700)***	*(26,950)*	*(28,350)*	***(55,300)***			**-**			**-**
612			**Subtotal - CSAH**	(2,200)	(27,050)	**(29,250)**	(29,450)	(30,900)	**(60,350)**	-	-	**-**	-	-	**-**
613															
614			**Greater MN Transit Assistance Fund**												
615	HF 848	Davids	*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax*	*(2,200)*	*(2,350)*	***(4,550)***	*(2,500)*	*(2,550)*	***(5,050)***			**-**			**-**
616	HF 848	Davids	*Revenue Allocation Adjustment From Motor Vehicle Lease Sales Tax, FY 2015 Carryforward*			**-**			**-**			**-**			**-**
617			*Sales Tax on MV Lease to the Transportation Stability Fund*		*(24,700)*	***(24,700)***	*(26,950)*	*(28,350)*	***(55,300)***			**-**			**-**
618			**Subtotal - Transit Assistance Fund**	(2,200)	(27,050)	**(29,250)**	(29,450)	(30,900)	**(60,350)**	-	-	**-**	-	-	**-**
619															
620			**Transportation Stability Fund (HF 4-2E, Article 3, Section 5)**												
621	HF 215	Howe	*MV Auto Parts Tax Revenue*	-	*(150,000)*	***(150,000)***	*(237,400)*	*(250,000)*	***(487,400)***			**-**			**-**
622	HF 441	Swedzinski	*Deposit 6.5% Tax on Rental Cars*			**-**			**-**			**-**			**-**
623	HF 441	Swedzinski	*Deposit 9.2% Tax on Rental Cars*			**-**			**-**			**-**			**-**
624	HF 710	Koznick	*Transfer MV Lease Sales Tax Revenue*			**-**			**-**			**-**			**-**
625	HF 710	Koznick	*Sales Tax on Motor Vehicle Leases*	-	*81,400*	***81,400***	*85,900*	*88,700*	***174,600***			**-**			**-**
626						**-**			**-**			**-**			**-**
627			**Subtotal - Transportation Stability Fund**	-	(68,600)	**(68,600)**	(151,500)	(161,300)	**(312,800)**	-	-	**-**	-	-	**-**
628															
629			**Health Care Access Fund**												
630	Hf 2211	Dean	*Accelerated Repeal of MNCare Provider Taxes (TY 2019)*	-	-	**-**	-		**-**						
631						**-**			**-**						
632			**Subtotal - Health Care Access Fund**	-	-	**-**	-	-	**-**						
633															

2016 Legislature - Omnibus Tax Bill Comparison, HF 848-3E and HF 848 1UE (SF 828)

Non-General Fund Changes

****UPDATED FOR FEBRUARY 2016 FORECAST****

All Dollars in Thousands

***Note** : Positive numbers represent revenue gains , negative numbers represent revenue losses.*

Line	Gov-House-Senate #	Author		House (A172) FY2016	House (A172) FY2017	House (A172) FY2016-17	House (A172) FY2018	House (A172) FY2019	House (A172) FY2018-19	Senate (A84) FY2016	Senate (A84) FY2017	Senate (A84) FY2016-17	Senate (A84) FY2018	Senate (A84) FY2019	Senate (A84) FY2018-19
634			**Douglas J. Johnson Economic Protection Trust Fund**												
635			*Esser production tax redirected*							-	*unknown*	***unknown***	*unknown*	*unknown*	***unknown***
636												-			-
637			**Subtotal - DJJ**							-	unknown	**unknown**	unknown	unknown	**unknown**
638															
639			**Taconite Environmental Protection Fund**												
640			*School consolidation account inflation capture*							-	-	-	*(2,500)*	*(2,500)*	***(5,000)***
641												-			-
642			**Subtotal - TEPF**							-	-	-	(2,500)	(2,500)	**(5,000)**
643															
645			**Total - Non GF Changes**	(4,450)	(125,922)	**(130,372)**	(213,997)	(227,837)	**(441,834)**	-	(989)	**(989)**	(3,300)	(3,303)	**(6,603)**