

**2016 Legislature - Senate Omnibus Tax Bill - HF 3931A-2 (Delete everything amendment)**

**GENERAL FUND SUMMARY  
REVENUE CHANGES  
AIDS & CREDIT CHANGES  
TOTAL CHANGES**

| Gov 2015<br>FY2016-17 | Gov 2015<br>FY2018-19 | FY2016   | Senate<br>FY2017 | FY2016-17 | FY2018    | Senate<br>FY2019 | FY2018-19 |
|-----------------------|-----------------------|----------|------------------|-----------|-----------|------------------|-----------|
| (99,624)              | (116,528)             | (23,800) | (96,460)         | (120,260) | (96,355)  | (117,805)        | (214,160) |
| 49,557                | (476)                 | 1,200    | 7,783            | 8,983     | 20,001    | 20,587           | 40,588    |
| (149,181)             | (116,052)             | (25,000) | (104,243)        | (129,243) | (116,356) | (138,392)        | (254,748) |

**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  | 2016<br>Eff. Date   | Gov 2015<br>FY2016-17 | Gov 2015<br>FY2018-19 | FY2016            | Senate<br>FY2017  | FY2016-17         | FY2018            | Senate<br>FY2019  | FY2018-19         |
|------|------------------|---------------------------------------|--|---------------------|-----------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1    |                  |                                       | <b>Individual Income Tax</b>   |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 2    |                  |                                       | Current Law Receipts   |                     | 24,819,500            | 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  |                     | (2,957,900)           | (3,313,000)           | (1,411,300)       | (1,546,600)       | (2,957,900)       | (1,587,700)       | (1,725,300)       | (3,313,000)       |
| 4    |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 5    |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 6    |                  |                                       | <b>2016 Session Change Items:</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 7    |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 8    | Gov              |                                       | K-12 Expense Credit, Increase Income Phase-out Threshold   | 1/1/2016            | (6,200)               | (12,700)              |                   |                   |                   |                   |                   |                   |
| 9    | Gov              |                                       | K-12 Subtraction interaction with credit income threshold increase   | 1/1/2016            | 500                   | 1,000                 |                   |                   |                   |                   |                   |                   |
| 10   | Gov              |                                       | Child & Dependent Care Credit Expansion  | 1/1/2016            | (46,900)              | (107,500)             |                   |                   |                   |                   |                   |                   |
| 11   | Gov              |                                       | Income Tax Interaction - Pre-K & Dependent Care Exemption  | 1/1/2016            | 100                   | 500                   |                   |                   |                   |                   |                   |                   |
| 12   | Gov              |                                       | Working Family Credit Expansion, Increase Income Phase-out Threshold   | 1/1/2016            | (39,400)              | (83,900)              |                   |                   |                   |                   |                   |                   |
| 13   | 2586             | Rest                                  | WORKING FAMILY CREDIT EXPANSION, INCREASE INCOME PHASE-OUT THRESHOLD & INCREASE MAX CREDIT FOR FILERS WITH NO CHILDREN | 1/1/2016            |                       |                       | -                 | (48,800)          | (48,800)          | (50,100)          | (59,800)          | (109,900)         |
| 14   | Gov              |                                       | FEDERAL CONFORMITY (SEN CARRIES WFC FY19 REV LOSS IN LINE ABOVE)   | Various             | (27,355)              | 7,095                 | (20,750)          | (6,605)           | (27,355)          | 10,955            | 4,040             | 14,995            |
| 15   | 2288             | Rest                                  | STILLBIRTH INCOME TAX CREDIT   | 1/1/2016            | -                     | -                     |                   | (800)             | (800)             | (800)             | (800)             | (1,600)           |
| 16   | 2209             | Rest                                  | FOOD DONATION CREDIT   | 1/1/2016            | -                     | -                     |                   | (300)             | (300)             | (300)             | (300)             | (600)             |
| 17   | 2283             | Chamberlain                           | READING CREDIT   | 1/1/2016            | -                     | -                     |                   | (1,800)           | (1,800)           | (2,000)           | (2,100)           | (4,100)           |
| 18   |                  | Clausen<br>Dable<br>Hoffman<br>Jensen | STUDENT LOAN CREDIT  | 1/1/2016            | -                     | -                     |                   | (36,100)          | (36,100)          | (36,900)          | (37,700)          | (74,600)          |
| 19   | 3450             | Dziedzic                              | NAMELESS JOB APP CREDIT  | 1/1/2016            | -                     | -                     |                   | (1,000)           | (1,000)           | (1,000)           | (1,000)           | (2,000)           |
| 20   | 3478             | Hawj                                  | CITIZENSHIP CREDIT   | 1/1/2016            | -                     | -                     |                   | (1,300)           | (1,300)           | (1,400)           | (1,500)           | (2,900)           |
| 21   | 2573             | Dziedzic                              | ANGEL INVESTMENT QUALIFICATIONS MODFNS   | 1/1/2016            | -                     | -                     |                   | -                 | -                 | -                 | -                 | -                 |
| 22   | 2371             | Carlson                               | INCOME TAX INTERACTION - MET COUNCIL BONDS   | DFE                 | -                     | -                     |                   | -                 | -                 | -                 | (90)              | (90)              |
| 23   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 24   |                  |                                       | <b>Subtotal - Income Taxes (Current Law + 2016 Change Items)</b>   |                     | <b>21,742,345</b>     | <b>24,019,895</b>     | <b>10,694,850</b> | <b>11,049,295</b> | <b>21,744,145</b> | <b>11,733,055</b> | <b>12,301,550</b> | <b>24,034,605</b> |
| 25   |                  |                                       | Subtotal - Current Law   |                     | 21,861,600            | 24,215,400            | 10,715,600        | 11,146,000        | 21,861,600        | 11,814,600        | 12,400,800        | 24,215,400        |
| 26   |                  |                                       | Subtotal - 2016 Change Items   |                     | (119,255)             | (195,505)             | (20,750)          | (96,705)          | (117,455)         | (81,545)          | (99,250)          | (180,795)         |
| 27   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 28   |                  |                                       | <b>Corporate Franchise Tax</b>   |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 29   |                  |                                       | Current Law Receipts   |                     | 2,935,110             | 2,944,958             | 1,512,762         | 1,422,348         | 2,935,110         | 1,456,715         | 1,488,243         | 2,944,958         |
| 30   |                  |                                       | Current Law Refunds  |                     | (384,056)             | (400,584)             | (188,267)         | (195,789)         | (384,056)         | (215,347)         | (185,237)         | (400,584)         |
| 31   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 32   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 33   |                  |                                       | <b>2016 Session Change Items:</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 34   | Gov              |                                       | Treatment of Insurance Co. Used to Shelter Income  | 1/1/2016            | 2,000                 | 4,000                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 35   | Gov              |                                       | Accelerate Gain on Sale of a Business to Nonresidents  | 1/1/2016            | 1,100                 | 5,500                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 36   | Gov              |                                       | Exclude Derivatives from Sales Factor for Apportionment  | 1/1/2016            | -                     | -                     | -                 | -                 | -                 | -                 | -                 | -                 |
| 37   | Gov              |                                       | Reduce Dividend Received Deduction for Debt-Financed Stock   | 1/1/2016            | 100                   | 200                   | -                 | -                 | -                 | -                 | -                 | -                 |
| 38   | Gov              |                                       | Modify Defn. of Financial Institution  | 1/1/2016            | 5,000                 | 10,000                | -                 | -                 | -                 | -                 | -                 | -                 |
| 39   | Gov              |                                       | Prevent Tax Evasion  | 1/1/2016            | -                     | 1,800                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 40   | Gov              |                                       | Base-Year Percentage for Research Credit   | 1/1/2016            | (900)                 | (1,800)               | -                 | -                 | -                 | -                 | -                 | -                 |
| 41   | Gov              |                                       | FEDERAL CONFORMITY (SEE ALSO IND INC TAX)  | Various             | 10,185                | 17,835                | (3,050)           | 13,235            | 10,185            | 13,490            | 4,345             | 17,835            |
| 42   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 43   |                  |                                       | <b>Subtotal - Corporate Franchise Taxes (Current Law + 2016 Change Items)</b>  |                     | <b>2,568,539</b>      | <b>2,581,909</b>      | <b>1,321,445</b>  | <b>1,239,794</b>  | <b>2,561,239</b>  | <b>1,254,858</b>  | <b>1,307,351</b>  | <b>2,562,209</b>  |
| 44   |                  |                                       | Subtotal - Current Law   |                     | 2,551,054             | 2,544,374             | 1,324,495         | 1,226,559         | 2,551,054         | 1,241,368         | 1,303,006         | 2,544,374         |
| 45   |                  |                                       | Subtotal - 2016 Change Items   |                     | 17,485                | 37,535                | (3,050)           | 13,235            | 10,185            | 13,490            | 4,345             | 17,835            |
| 46   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 47   |                  |                                       | <b>Sales and Use Tax</b>   |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 48   |                  |                                       | Current Law Receipts   |                     | 11,294,137            | 12,190,024            | 5,582,534         | 5,711,603         | 11,294,137        | 5,966,171         | 6,223,853         | 12,190,024        |
| 49   |                  |                                       | Current Law Refunds  |                     | (578,472)             | (346,985)             | (350,243)         | (228,229)         | (578,472)         | (176,483)         | (170,502)         | (346,985)         |
| 50   |                  |                                       | Current Law, City of Mpls Sales Tax to MSFA  |                     | 3,705                 | 5,484                 | 1,686             | 2,019             | 3,705             | 2,440             | 3,044             | 5,484             |
| 51   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 52   |                  |                                       | <b>2016 Session Change Items:</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 53   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 54   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 55   | Gov              |                                       | Solid Waste Tax - New Annual Rate for Construction & Demolition Waste  | 7/1/2016            | 120                   | 280                   |                   |                   |                   |                   |                   |                   |
| 56   | 3029             | Rosen                                 | SALES TAX EXEMPTION FOR MADEIRA BUSINESS REBUILD   | 7/1/16-7/1/18       |                       |                       |                   | (140)             | (140)             |                   |                   |                   |
| 57   | 3480             | Tomossoni                             | SALES TAX EXEMPTION FOR SIDING FACILITY  | 7/1/2016            |                       |                       |                   | (2,300)           | (2,300)           | (4,600)           | (2,300)           | (6,900)           |
| 58   | 3573             | Reinert                               | SALES TAX EXEMPTION FOR DULUTH HS  | 7/1/16-1/1/18       |                       |                       |                   | (950)             | (950)             | (3,800)           |                   | (3,800)           |
| 59   | 2374             | Rest                                  | COLLECTION & REMIT REQs (REVENUE EXPECTED OUTSIDE FCST PERIOD)   | Upon Court Decision |                       |                       |                   |                   |                   |                   |                   |                   |
| 60   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 61   |                  |                                       | <b>Subtotal - Sales Taxes (Current Law + 2016 Change Items)</b>  |                     | <b>10,719,490</b>     | <b>11,848,803</b>     | <b>5,233,977</b>  | <b>5,482,003</b>  | <b>10,715,980</b> | <b>5,783,728</b>  | <b>6,054,095</b>  | <b>11,837,823</b> |
| 62   |                  |                                       | Subtotal - Current Law   |                     | 10,719,370            | 11,848,523            | 5,233,977         | 5,485,393         | 10,719,370        | 5,792,128         | 6,056,395         | 11,848,523        |
| 63   |                  |                                       | Subtotal - 2016 Change Items   |                     | 120                   | 280                   | -                 | (3,390)           | (3,390)           | (8,400)           | (2,300)           | (10,700)          |
| 64   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 65   |                  |                                       | <b>Estate Tax</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 66   |                  |                                       | Current Law Receipts   |                     | 359,000               | 334,000               | 189,000           | 170,000           | 359,000           | 168,000           | 166,000           | 334,000           |
| 67   |                  |                                       | Current Law Refunds  |                     | (17,700)              | (16,100)              | (9,100)           | (8,600)           | (17,700)          | (8,100)           | (8,000)           | (16,100)          |
| 68   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 69   |                  |                                       | <b>2016 Session Change Items:</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 70   | Gov              |                                       | Recapture Tax Related to Eminent Domain  | 7/1/2011            | (100)                 | (100)                 |                   |                   |                   |                   |                   |                   |
| 71   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 72   |                  |                                       | <b>Subtotal - Estate Taxes (Current Law + 2016 Change Items)</b>   |                     | <b>341,200</b>        | <b>317,800</b>        | <b>179,900</b>    | <b>161,400</b>    | <b>341,300</b>    | <b>159,900</b>    | <b>158,000</b>    | <b>317,900</b>    |
| 73   |                  |                                       | Subtotal - Current Law   |                     | 341,300               | 317,900               | 179,900           | 161,400           | 341,300           | 159,900           | 158,000           | 317,900           |
| 74   |                  |                                       | Subtotal - 2016 Change Items   |                     | (100)                 | (100)                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 75   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 76   |                  |                                       | <b>State General Levy</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 77   |                  |                                       | Current law receipts   |                     | 1,688,479             | 1,733,998             | 841,080           | 847,399           | 1,688,479         | 857,110           | 876,888           | 1,733,998         |
| 78   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 79   |                  |                                       | <b>2016 Session Change Items:</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 80   | Gov              |                                       | Base Expansion to Railroad Rolling Stock, Other Changes  | Assess 17           | -                     | 37,010                |                   |                   |                   |                   |                   |                   |
| 81   | Hawj<br>Ortman   |                                       | SGL REFUND ESTABLISHMENT   | Pay 16-Pay 26       |                       |                       |                   | (9,600)           | (9,600)           | (19,900)          | (20,600)          | (40,500)          |
| 82   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 83   |                  |                                       | <b>Subtotal - Property Tax (Current Law + 2016 Change Items)</b>   |                     | <b>1,688,479</b>      | <b>1,771,008</b>      | <b>841,080</b>    | <b>837,799</b>    | <b>1,678,879</b>  | <b>837,210</b>    | <b>856,288</b>    | <b>1,693,498</b>  |
| 84   |                  |                                       | Subtotal - Current Law   |                     | 1,688,479             | 1,733,998             | 841,080           | 847,399           | 1,688,479         | 857,110           | 876,888           | 1,733,998         |
| 85   |                  |                                       | Subtotal - 2016 Change Items   |                     | -                     | 37,010                | -                 | (9,600)           | (9,600)           | (19,900)          | (20,600)          | (40,500)          |
| 86   |                  |                                       |  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 87   |                  |                                       | <b>Cigarette &amp; Tobacco Products Tax</b>  |                     |                       |                       |                   |                   |                   |                   |                   |                   |
| 88   |                  |                                       | Current Law Receipts   |                     | 1,284,080             | 1,300,350             | 638,720           | 645,360           | 1,284,080         | 648,610           | 651,740           | 1,300,350         |

**General Fund Tax Revenues**  
**All Dollars in Thousands**

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

| Line | Gov/House/Senate<br>Author | General Fund Tax (GF) Provision   | 2016<br>Eff. Date | Gov 2015<br>FY2016-17 | Gov 2015<br>FY2018-19 | FY2016     | Senate<br>FY2017 | FY2016-17         | FY2018     | Senate<br>FY2019 | FY2018-19         |
|------|----------------------------|---|-------------------|-----------------------|-----------------------|------------|------------------|-------------------|------------|------------------|-------------------|
| 89   |                            | Current Law Refunds   |                   | (19,250)              | (19,700)              | (9,550)    | (9,700)          | (19,250)          | (9,800)    | (9,900)          | (19,700)          |
| 90   |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 91   |                            | <b>2016 Change Items</b>  |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 92   | Gov                        | Stop cigarette smugglers - compliance revenue                             | Various           | 1,325                 | 2,650                 | -          | -                | -                 | -          | -                | -                 |
| 93   |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 94   |                            | <b>Subtotal - Cig/Tob. Taxes (Current Law + 2016 Change Items)</b>        |                   | <b>1,266,155</b>      | <b>1,283,300</b>      | 629,170    | 635,660          | <b>1,264,830</b>  | 638,810    | 641,840          | <b>1,280,650</b>  |
| 95   |                            | Subtotal - Current Law  |                   | 1,264,830             | 1,280,650             | 629,170    | 635,660          | 1,264,830         | 638,810    | 641,840          | 1,280,650         |
| 96   |                            | Subtotal - 2016 Change Items  |                   | 1,325                 | 2,650                 | -          | -                | -                 | -          | -                | -                 |
| 97   |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 98   |                            | <b>Liquor, Wine and Beer Tax</b>  |                   |                       |                       |            |                  |                   |            |                  |                   |
| 99   |                            | Current Law Receipts  |                   | 175,310               | 182,360               | 86,790     | 88,520           | 175,310           | 90,280     | 92,080           | 182,360           |
| 100  |                            | Current Law Refunds   |                   | (1,460)               | (1,500)               | (730)      | (730)            | (1,460)           | (750)      | (750)            | (1,500)           |
| 101  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 102  |                            | <b>Subtotal - Liquor Taxes (Current Law + 2016 Change Items)</b>          |                   | <b>173,850</b>        | <b>180,860</b>        | 86,060     | 87,790           | <b>173,850</b>    | 89,530     | 91,330           | <b>180,860</b>    |
| 103  |                            | Subtotal - Current Law  |                   | 173,850               | 180,860               | 86,060     | 87,790           | 173,850           | 89,530     | 91,330           | 180,860           |
| 104  |                            | Subtotal - 2016 Change Items  |                   | -                     | -                     | -          | -                | -                 | -          | -                | -                 |
| 105  |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 106  |                            | <b>Lawful Gambling Taxes</b>  |                   |                       |                       |            |                  |                   |            |                  |                   |
| 107  |                            | Current Law Lawful Gambling Combined Receipts Tax                         |                   | 113,100               | 120,900               | 55,200     | 57,900           | 113,100           | 59,600     | 61,300           | 120,900           |
| 108  |                            | Current Law Gambling Tax Refunds  |                   | (500)                 | (60)                  | (250)      | (250)            | (500)             | (200)      | (200)            | (60)              |
| 109  |                            | [Lawful Gambling - Feb12 Base]  |                   | [73,800]              | [73,800]              | [36,900]   | [36,900]         | [73,800]          | [36,900]   | [36,900]         | [73,800]          |
| 110  |                            | [Lawful Gambling Above Base (Stadium)]                                    |                   | [23,100]              | [28,840]              | [18,050]   | [20,750]         | [38,800]          | [22,500]   | [24,200]         | [46,700]          |
| 111  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 112  |                            | <b>Subtotal - Lawful Gambling Taxes (Current Law + 2016 Change Items)</b> |                   | <b>112,600</b>        | <b>120,500</b>        | 54,950     | 57,650           | <b>112,600</b>    | 59,400     | 61,100           | <b>120,500</b>    |
| 113  |                            | Subtotal - Current Law  |                   | 112,600               | 120,840               | 54,950     | 57,650           | 112,600           | 59,400     | 61,100           | 120,500           |
| 114  |                            | Subtotal - 2016 Change Items  |                   | -                     | -                     | -          | -                | -                 | -          | -                | -                 |
| 115  |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 116  |                            | <b>Insurance Gross Earning &amp; Fire Marshall Tax</b>                    |                   |                       |                       |            |                  |                   |            |                  |                   |
| 117  |                            | Current Law Receipts  |                   | 742,978               | 793,735               | 365,669    | 377,309          | 742,978           | 390,205    | 403,530          | 793,735           |
| 118  |                            | Current Law Refunds   |                   | (6,000)               | (6,000)               | (3,000)    | (3,000)          | (6,000)           | (3,000)    | (3,000)          | (6,000)           |
| 119  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 120  |                            | <b>Subtotal - Insurance Gross Earning &amp; Fire Marshall Tax</b>         |                   | <b>736,978</b>        | <b>787,735</b>        | 362,669    | 374,309          | <b>736,978</b>    | 387,205    | 400,530          | <b>787,735</b>    |
| 121  |                            | Subtotal - Current Law  |                   | 736,978               | 787,735               | 362,669    | 374,309          | 736,978           | 387,205    | 400,530          | 787,735           |
| 122  |                            | Subtotal - 2016 Change Items  |                   | -                     | -                     | -          | -                | -                 | -          | -                | -                 |
| 123  |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 124  |                            | <b>Taconite Occupation Tax</b>  |                   |                       |                       |            |                  |                   |            |                  |                   |
| 125  |                            | Current Law Receipts  |                   | 4,800                 | 6,000                 | 2,300      | 2,500            | 4,800             | 3,000      | 3,000            | 6,000             |
| 126  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 127  |                            | <b>Subtotal - Taconite Occupation Tax</b>                                 |                   | <b>4,800</b>          | <b>6,000</b>          | 2,300      | 2,500            | <b>4,800</b>      | 3,000      | 3,000            | <b>6,000</b>      |
| 128  |                            | Subtotal - Current Law  |                   | 4,800                 | 6,000                 | 2,300      | 2,500            | 4,800             | 3,000      | 3,000            | 6,000             |
| 129  |                            | Subtotal - 2016 Change Items  |                   | -                     | -                     | -          | -                | -                 | -          | -                | -                 |
| 130  |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 131  |                            | <b>Other Net Tax Revenue</b>  |                   |                       |                       |            |                  |                   |            |                  |                   |
| 132  |                            | Current Law Receipts:   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 133  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 134  |                            | Mortgage Registry Tax   |                   | 215,778               | 227,575               | 107,698    | 108,080          | 215,778           | 112,775    | 114,800          | 227,575           |
| 135  |                            | Deed Transfer Tax   |                   | 229,600               | 257,408               | 109,427    | 120,173          | 229,600           | 127,379    | 130,029          | 257,408           |
| 136  |                            | Controlled Substance Tax  |                   | 10                    | 10                    | 5          | 5                | 10                | 5          | 5                | 10                |
| 137  |                            | Other Gross Earnings  |                   | 100                   | 100                   | 50         | 50               | 100               | 50         | 50               | 100               |
| 138  |                            | Medical Assistance Surcharges   |                   | 548,614               | 548,614               | 274,307    | 274,307          | 548,614           | 274,307    | 274,307          | 548,614           |
| 139  |                            | Motor Vehicle Registration Tax  |                   | 1,300                 | 1,300                 | 650        | 650              | 1,300             | 650        | 650              | 1,300             |
| 140  |                            | Other Tax Refunds   |                   | (11,060)              | (12,110)              | (5,205)    | (5,855)          | (11,060)          | (6,055)    | (6,055)          | (12,110)          |
| 141  |                            | <b>Subtotal - Other</b>   |                   | <b>984,342</b>        | <b>1,022,897</b>      | 486,932    | 497,410          | <b>984,342</b>    | 509,111    | 513,786          | <b>1,022,897</b>  |
| 142  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 143  |                            | <b>Miscellaneous - 2016 Revenue Modifications</b>                         |                   |                       |                       |            |                  |                   |            |                  |                   |
| 144  |                            |   |                   |                       |                       |            |                  |                   |            |                  |                   |
| 145  | Gov                        | Stop cigarette smugglers - fines/fees revenue                             | Various           | 801                   | 1,602                 | -          | -                | -                 | -          | -                | -                 |
| 146  |                            | <b>Subtotal - Miscellaneous</b>   |                   | <b>801</b>            | <b>1,602</b>          | -          | -                | -                 | -          | -                | -                 |
| 147  |                            |   |                   |                       |                       |            |                  | -                 |            |                  | -                 |
| 148  |                            | <b>Total - Tax GF Revenues (Current Law + 2016 Changes)</b>               |                   | <b>40,339,579</b>     | <b>43,942,309</b>     | 19,893,333 | 20,425,610       | <b>40,318,943</b> | 21,455,807 | 22,388,870       | <b>43,844,677</b> |
| 149  |                            | <b>Total - Tax GF Revenues - Current Law</b>                              |                   | <b>40,439,203</b>     | <b>44,058,837</b>     | 19,917,133 | 20,522,070       | <b>40,439,203</b> | 21,552,162 | 22,506,675       | <b>44,058,837</b> |
| 150  |                            | <b>Total - 2016 Change Items</b>  |                   | <b>(99,624)</b>       | <b>(116,528)</b>      | (23,800)   | (96,460)         | <b>(120,260)</b>  | (96,355)   | (117,805)        | <b>(214,160)</b>  |

**2016 Legislature - Senate Omnibus Tax Bill - HF 3931A-2 (Delete everything amendment)**  
**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

| Line #   | Gov-House-Senate Author | General Fund Expenditures   | 2016 Eff. Date     | Mar Gov FY2016-17 | Mar Gov FY2018-19 | Senate         |                |                  | Senate         |                |                  |
|--|-------------------------|---|--------------------|-------------------|-------------------|----------------|----------------|------------------|----------------|----------------|------------------|
|  |                         |   |                    |                   |                   | FY2016         | FY2017         | FY2016-17        | FY2018         | FY2019         | FY2018-19        |
| <b>PROPERTY TAX REFUNDS</b>                        |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 151  |                         | Homeowners property tax refund - base   |                    | \$838,200         | \$876,300         | \$414,800      | \$423,400      | \$838,200        | \$434,600      | \$441,700      | \$876,300        |
| 152  |                         | Renters property tax refund   |                    | 446,200           | 464,200           | 221,400        | 224,800        | 446,200          | 229,600        | 234,600        | 464,200          |
| 153  |                         | Targeting   |                    | 12,794            | 10,000            | 4,904          | 7,890          | 12,794           | 5,000          | 5,000          | 10,000           |
| 154  |                         | Forest Land Credits (SFIA)  |                    | 10,830            | 11,630            | 5,290          | 5,540          | 10,830           | 5,720          | 5,910          | 11,630           |
| 155  |                         | <b>Subtotal - Property Tax Refunds base</b>   |                    | <b>1,308,024</b>  | <b>1,362,130</b>  | <b>646,394</b> | <b>661,630</b> | <b>1,308,024</b> | <b>674,920</b> | <b>687,210</b> | <b>1,362,130</b> |
| <b>Property Tax Refund Changes:</b>                |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 158  | Gov                     | Change Item: Modernize Railroad Property Tax  | Assess 17          | \$0               | (\$3,140)         |                |                |                  |                |                |                  |
| 159  | Gov                     | Change Item: Home Office deduction calculation  | TP16/Rent pd 15    | (\$250)           | (\$750)           | -              | -              | -                | -              | -              | -                |
| 160  | 2371                    | Carlson   | DFE                |                   |                   |                |                |                  |                | 120            | 120              |
| 161  | 3241                    | Pappas  | Local Approval     |                   |                   |                |                |                  |                |                |                  |
| 162  |                         | <b>Subtotal Property Tax changes</b>  |                    | <b>(250)</b>      | <b>(3,890)</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>120</b>     | <b>120</b>       |
| 164  |                         | Political Contribution Refund -base   |                    | 1,200             | 8,000             | 1,200          | -              | 1,200            | 3,500          | 4,500          | 8,000            |
| 165  |                         | Tax Refund Interest -base   |                    | 22,500            | 24,500            | 11,000         | 11,500         | 22,500           | 12,000         | 12,500         | 24,500           |
| <b>LOCAL AIDS</b>                                  |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 168  |                         | Local Government Aid (LGA)  |                    | 1,036,324         | 1,038,796         | 516,926        | 519,398        | 1,036,324        | 519,398        | 519,398        | 1,038,796        |
| 169  |                         | 12, SS1, Ch 1 Flood Disaster Assistance   |                    |                   |                   | 0              | 0              |                  | 0              | 0              |                  |
| 170  |                         | <b>Subtotal- Local Government Aid (LGA) base</b>  |                    | <b>1,036,324</b>  | <b>1,038,796</b>  | <b>516,926</b> | <b>519,398</b> | <b>1,036,324</b> | <b>519,398</b> | <b>519,398</b> | <b>1,038,796</b> |
| 172  |                         | <b>Modify LGA</b>   |                    |                   |                   |                |                |                  |                |                |                  |
| 173  | Gov                     | Change Item: Modify LGA - Onetime Increase  |                    | \$21,500          | \$0               |                |                |                  |                |                |                  |
| 174  |                         | <b>Subtotal LGA changes</b>   |                    | <b>21,500</b>     | <b>0</b>          | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         |
| 176  |                         | County Program Aid - base   |                    | 418,532           | 416,911           | 209,969        | 208,563        | 418,532          | 208,457        | 208,454        | 416,911          |
| 177  |                         | Public Defender Cost  |                    | 1,000             | 1,000             | 500            | 500            | 1,000            | 500            | 500            | 1,000            |
| 178  |                         | Local Impact Notes (DOF/MDE)  |                    | 428               | 428               | 214            | 214            | 428              | 214            | 214            | 428              |
| 179  |                         | County AIS Prevention Aid   |                    | 20,000            | 20,000            | 10,000         | 10,000         | 20,000           | 10,000         | 10,000         | 20,000           |
| 180  |                         | Debt Service Aid - Lewis & Clark Jt Pwrs Bd   |                    | 1,100             | 4,400             | 0              | 1,100          | 1,100            | 2,200          | 2,200          | 4,400            |
| 181  |                         | Township Aid  |                    | 20,000            | 20,000            | 10,000         | 10,000         | 20,000           | 10,000         | 10,000         | 20,000           |
| 182  |                         | Ch 366 Utility Transition Aid (cities and towns)  |                    | 351               | 2                 | 350            | 1              | 351              | 1              | 1              | 2                |
| 183  |                         | Production Property Transition Aid  |                    | 127               | 183               | 0              | 127            | 127              | 102            | 81             | 183              |
| 184  |                         | Payments to Counties with Tribal Casinos - base   |                    | 2,532             | 2,544             | 1,260          | 1,272          | 2,532            | 1,272          | 1,272          | 2,544            |
| 187  | Gov                     | <b>Modify CPA, Other Aids</b>   |                    |                   |                   |                |                |                  |                |                |                  |
| 188  |                         | Change Item: Modify CPA - Onetime Increase  |                    | \$25,000          | \$0               |                |                |                  |                |                |                  |
| 188  |                         | <b>Subtotal CPA + Other Aids changes</b>  |                    | <b>25,000</b>     | <b>0</b>          | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         |
| 190  |                         | DRA School - base   |                    | 15,866            | 15,872            | 7,930          | 7,936          | 15,866           | 7,936          | 7,936          | 15,872           |
| 191  |                         | DRA Non-School  |                    | 20,286            | 20,286            | 10,143         | 10,143         | 20,286           | 10,143         | 10,143         | 20,286           |
| 192  |                         | <b>Disparity Reduction Aid (DRA)- base</b>  |                    | <b>36,152</b>     | <b>36,158</b>     | <b>18,073</b>  | <b>18,079</b>  | <b>36,152</b>    | <b>18,079</b>  | <b>18,079</b>  | <b>36,158</b>    |
| <b>PROPERTY TAX CREDITS</b>                        |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 195  |                         | Res MVC School***   |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 196  |                         | Res MVC Non-School  |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 197  |                         | <b>Residential Market Value Homestead Credit-base</b>   |                    | <b>-</b>          | <b>-</b>          | <b>0</b>       | <b>0</b>       | <b>-</b>         | <b>0</b>       | <b>0</b>       | <b>-</b>         |
| 199  |                         | Agr MVC School  |                    | 17,260            | 17,678            | 8,425          | 8,835          | 17,260           | 8,839          | 8,839          | 17,678           |
| 200  |                         | Agr MVC Non-School  |                    | 60,546            | 60,440            | 30,326         | 30,220         | 60,546           | 30,220         | 30,220         | 60,440           |
| 201  |                         | Agric Market Value Hmstd Credit one time payment  |                    | -                 | -                 | -              | -              | -                | -              | -              | -                |
| 203  |                         | <b>Agricultural Market Value Credit - base</b>  |                    | <b>77,806</b>     | <b>78,118</b>     | <b>38,751</b>  | <b>39,055</b>  | <b>77,806</b>    | <b>39,059</b>  | <b>39,059</b>  | <b>78,118</b>    |
| 205  |                         | Agriculture Preservation Credit - base  |                    | 309               | 1,328             | 0              | 309            | 309              | 658            | 670            | 1,328            |
| 207  |                         | Border City School  |                    | 3,984             | 4,571             | 1,827          | 2,157          | 3,984            | 2,251          | 2,320          | 4,571            |
| 208  |                         | Border City Non-School  |                    | 17,746            | 20,225            | 8,078          | 9,668          | 17,746           | 9,962          | 10,263         | 20,225           |
| 209  |                         | <b>Border City Disparity Credit - base</b>  |                    | <b>21,730</b>     | <b>24,796</b>     | <b>9,905</b>   | <b>11,825</b>  | <b>21,730</b>    | <b>12,213</b>  | <b>12,583</b>  | <b>24,796</b>    |
| 211  |                         | Disaster Credit -School   |                    | 18                | 49                | 5              | 13             | 18               | 24             | 25             | 49               |
| 212  |                         | Disaster Credit- Non-School   |                    | 62                | 200               | 12             | 50             | 62               | 100            | 100            | 200              |
| 213  |                         | <b>Disaster Credit - base</b>   |                    | <b>80</b>         | <b>249</b>        | <b>17</b>      | <b>63</b>      | <b>80</b>        | <b>124</b>     | <b>125</b>     | <b>249</b>       |
| 215  |                         | Prior Year Credit -School   |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 216  |                         | Prior Year Credit- Non-School   |                    | 136               | 34                | 119            | 17             | 136              | 17             | 17             | 34               |
| 217  |                         | <b>Prior Year Credits - base</b>  |                    | <b>136</b>        | <b>34</b>         | <b>119</b>     | <b>17</b>      | <b>136</b>       | <b>17</b>      | <b>17</b>      | <b>34</b>        |
| 219  |                         | Wetlands Reimbursement Credit   |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 221  |                         | Senior Deferral Reimbursement - base  |                    | [2,372]           | [2,141]           | [(132)]        | [79]           | [(53)]           | [38]           | [(1)]          | [37]             |
| 222  |                         | <b>Modify Senior Deferral</b>   |                    | <b>[(2,425)]</b>  | <b>[(2,104)]</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         |
| 224  | Gov                     | Change Item: Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1 | Apps rcvd for TP17 | 0                 | 360               | 0              | 0              | 0                | 0              | 0              | 0                |
| 225  |                         | <b>Subtotal Senior Deferral changes</b>   |                    | <b>-</b>          | <b>360</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         |
| 227  |                         | Bovine TB Property Tax Credit (School)  |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 228  |                         | Bovine TB Property Tax Credit (Non-School)  |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 229  |                         | <b>Bovine TB Property Tax Credit - base</b>   |                    | <b>0</b>          | <b>0</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>         |
| 231  |                         | Mahnomen City Reimbursement Aid   |                    | 320               | 320               | 160            | 160            | 320              | 160            | 160            | 320              |
| 232  |                         | Ch 154 Mahnomen County Aid  |                    | 1,800             | 1,800             | 900            | 900            | 1,800            | 900            | 900            | 1,800            |
| 233  |                         | Ch 154 Mahnomen ISD #432 Aid  |                    | 280               | 280               | 140            | 140            | 280              | 140            | 140            | 280              |
| 234  |                         | <b>Mahnomen Reimbursement Aid - base</b>  |                    | <b>2,400</b>      | <b>2,400</b>      | <b>1,200</b>   | <b>1,200</b>   | <b>2,400</b>     | <b>1,200</b>   | <b>1,200</b>   | <b>2,400</b>     |
| <b>Taconite Tax Relief Area Aids &amp; Credits</b> |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 237  |                         | Taconite Reimbursement (School)   |                    | 1,122             | 1,122             | 561            | 561            | 1,122            | 561            | 561            | 1,122            |
| 238  |                         | Supplemental Homestead (Non-School)   |                    | 10,692            | 10,906            | 5,320          | 5,372          | 10,692           | 5,426          | 5,480          | 10,906           |
| 239  |                         | Replacement Taconite Prod Tax IRRR (Non-School)   |                    | 7,040             | 7,017             | 3,655          | 3,385          | 7,040            | 3,332          | 3,685          | 7,017            |
| 241  |                         | Replacement Taconite Prod Tax Econ Dev (Non-School)   |                    | -                 | -                 | -              | -              | -                | -              | -              | -                |
| 242  |                         | Replacement Taconite Prod Tax   |                    | 9,392             | 8,970             | 4,798          | 4,594          | 9,392            | 4,440          | 4,530          | 8,970            |
| 243  |                         | <b>Subtotal Repl Taconite Production Tax - base</b>   |                    | <b>16,432</b>     | <b>15,987</b>     | <b>8,453</b>   | <b>7,979</b>   | <b>16,432</b>    | <b>7,772</b>   | <b>8,215</b>   | <b>15,987</b>    |
| <b>LOCAL PENSION AIDS</b>                          |                         |   |                    |                   |                   |                |                |                  |                |                |                  |
| 246  |                         | Aid to Police & Fire  |                    | 201,644           | 217,895           | 98,474         | 103,170        | 201,644          | 106,977        | 110,918        | 217,895          |
| 247  |                         | Police & Fire Retirement Aid Supplement   |                    | 31,000            | 31,000            | 15,500         | 15,500         | 31,000           | 15,500         | 15,500         | 31,000           |
| 248  |                         | Police/Fire Additional Amortization Aid   |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 249  |                         | Police/Fire Amortization Aid (Open)   |                    | 5,458             | 5,458             | 2,729          | 2,729          | 5,458            | 2,729          | 2,729          | 5,458            |
| 251  |                         | Redirected Amortization Aid - TRFA + St Paul  |                    | 4,188             | 4,188             | 2,094          | 2,094          | 4,188            | 2,094          | 2,094          | 4,188            |
| 252  |                         | Police/Fire Supplemental Amortization Aid (Open)  |                    | -                 | -                 | 0              | 0              | -                | 0              | 0              | -                |
| 253  |                         | Firefighters Relief Reimbursements  |                    | 1,246             | 1,246             | 623            | 623            | 1,246            | 623            | 623            | 1,246            |

**2016 Legislature - Senate Omnibus Tax Bill - HF 3931A-2 (Delete everything amendment)**  
**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

| Line # | Gov-House-Senate | Author | General Fund Expenditures   | 2016 Eff. Date | Mar Gov FY2016-17  | Mar Gov FY2018-19  | Senate    |           |                  | Senate    |           |                  |
|--------|------------------|--------|---|----------------|--------------------|--------------------|-----------|-----------|------------------|-----------|-----------|------------------|
|        |                  |        |   |                |                    |                    | FY2016    | FY2017    | FY2016-17        | FY2018    | FY2019    | FY2018-19        |
| 254    |                  |        | Public Employees Retirement Assoc. (PERA) Aid   |                | 28,133             | 27,947             | 14,090    | 14,043    | 28,133           | 13,997    | 13,950    | 27,947           |
| 255    |                  |        | Subtotal Local Pension Aids - base  |                | 271,669            | 287,734            | 133,510   | 138,159   | 271,669          | 141,920   | 145,814   | 287,734          |
| 256    |                  |        | Fire/EMS Volunteer Retention Stipend Aid - base                                       |                | 3,180              | 1,710              | 1,550     | 1,630     | 3,180            | 1,710     | 0         | 1,710            |
| 257    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 258    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 259    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 260    |                  |        | <b>Other Expenditures</b>   |                |                    |                    |           |           |                  |           |           |                  |
| 261    |                  |        | PILT for DNR Owned Lands - base   |                | 63,537             | 76,185             | 31,656    | 31,881    | 63,537           | 37,980    | 38,205    | 76,185           |
| 262    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 263    |                  |        | <b>Other Aids and One-Time Appropriations</b>   |                |                    |                    |           |           |                  |           |           |                  |
| 264    |                  |        | Ch 389, Council on Results Perform Measurement  |                | 796                | 806                | 397       | 399       | 796              | 402       | 404       | 806              |
| 265    |                  |        | Disaster Assistance City Tax Base Rplcmt Aid  |                |                    |                    |           |           |                  |           |           |                  |
| 266    |                  |        | Local Option Disaster Credit  |                |                    |                    |           |           |                  |           |           |                  |
| 267    |                  |        | SS2 Flood Local Option Abatement reimb (non school)                                   |                | 120                | 160                | 40        | 80        | 120              | 80        | 80        | 160              |
| 268    |                  |        | SS2 Flood Local Option Abatement reimb (school)                                       |                | 36                 | 40                 | 17        | 19        | 36               | 20        | 20        | 40               |
| 269    |                  |        | Moose Lake Assessment Reimbursement   |                |                    |                    |           |           |                  |           |           |                  |
| 270    |                  |        | Bloomington Infrastructure Projects   |                | 9,340              | 9,720              | 4,820     | 4,520     | 9,340            | 4,860     | 4,860     | 9,720            |
| 271    |                  |        | City of Minneapolis Library debt service  |                | 3,720              | 7,440              | -         | 3,720     | 3,720            | 3,720     | 3,720     | 7,440            |
| 272    |                  |        | Greater MN Intern, DOR transf to OHE  |                | 40                 | 40                 | 20        | 20        | 40               | 20        | 20        | 40               |
| 273    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 274    |                  |        | <b>Other Aids &amp; Appropriations Changes</b>  |                |                    |                    |           |           |                  |           |           |                  |
| 275    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 276    | 2578             | Koenen | TAXPAYER ASSISTANCE GRANTS  | DFE            |                    |                    | -         | 800       | 800              | 800       | 800       | 1,600            |
| 277    | 3029             | Rosen  | MADELIA AID PAYMENT   | FY 16          |                    |                    | 1,200     | -         | 1,200            | -         | -         | -                |
| 278    | 2503             | Skoe   | RIPARIAN PROTECTION AID   | PAY 17         |                    |                    | -         | -         | -                | 10,000    | 10,000    | 20,000           |
| 279    |                  |        | <b>Studies &amp; Administration</b>   |                |                    |                    |           |           |                  |           |           |                  |
| 280    |                  | Gov    | Change Item: Modernize Rail Property Tax  |                | 224                | 112                |           |           |                  |           |           |                  |
| 281    |                  | Gov    | Change Item: DOR Administration K-12 Credit   |                | 400                | 800                |           |           |                  |           |           |                  |
| 282    |                  | Gov    | Change Item: DOR Admin - Fed Conf   |                | \$1,647            | \$70               |           |           |                  |           |           |                  |
| 283    |                  | Gov    | Change Item: DOR Admin - Stop cigarette smugglers                                     | Various        | \$1,036            | \$2,072            | -         | -         | -                | -         | -         | -                |
| 284    | 2558             | Sieben | DEED ADMIN - PAID FAMILY LEAVE  | Various        |                    |                    | 0         | 6,983     | 6,983            | 9,201     | 9,667     | 18,868           |
| 285    |                  |        | Subtotal - Other Aids & Appropriations Changes  |                | 3,307              | 3,054              | 1,200     | 7,783     | 8,983            | 20,001    | 20,467    | 40,468           |
| 286    |                  |        |   |                |                    |                    |           |           |                  |           |           |                  |
| 287    |                  |        | <b>GF Total - Property Tax Refunds, Aids and Credits base + changes</b>               |                | <b>\$3,400,972</b> | <b>\$3,453,351</b> | 1,663,422 | 1,696,976 | <b>3,360,398</b> | 1,738,386 | 1,756,029 | <b>3,494,415</b> |
| 288    |                  |        | <b>February 2016 Forecast - General Fund Property Tax Refunds, Aids &amp; Credits</b> |                | <b>\$3,351,415</b> | <b>\$3,453,827</b> | 1,662,222 | 1,689,193 | <b>3,351,415</b> | 1,718,385 | 1,735,442 | <b>3,453,827</b> |
| 289    |                  |        | <b>GF Subtotal - Property Tax Refunds, Aids and Credits 2016 changes</b>              |                | <b>\$49,557</b>    | <b>(\$476)</b>     | 1,200     | 7,783     | <b>8,983</b>     | 20,001    | 20,587    | <b>40,588</b>    |

**2016 Legislature - Senate Omnibus Tax Bill - HF 3931A-2 (Delete everything amendment)**

**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                  | 2016 Eff Date  | Senate |        |           | Senate |        |           |
|-----------------------------------|------------------|---------|--|----------------|--------|--------|-----------|--------|--------|-----------|
|                                   |                  | Author  |  |                | FY2016 | FY2017 | FY2016-17 | FY2018 | FY2019 | FY2018-19 |
| <b>Items With No State Impact</b> |                  |         |  |                |        |        |           |        |        |           |
| 290                               |                  |         | <b>Property Tax</b>                        |                |        |        |           |        |        |           |
| 291                               | SF2271           | Lourey  | CLOQUET FIRE DISTRICT                      | LOCAL APPROVAL | 0      | 0      | 0         | 0      | 0      | 0         |
| 292                               |                  |         |  |                |        |        |           |        |        |           |
| 293                               |                  |         | <b>Other</b>                               |                |        |        |           |        |        |           |
| 294                               | SF2450           | Sparks  | 2016 COURSE WAIVER FOR TOWNSHIP BOARDS     | DFE            | 0      | 0      | 0         | 0      | 0      | 0         |
| 295                               | SF3582           | Bakk    | IRRRB APPROVAL AUTHORITY TRANSFER          | 7/1/2016       | 0      | 0      | 0         | 0      | 0      | 0         |
| 296                               |                  |         |  |                |        |        |           |        |        |           |
| 297                               |                  |         | <b>TIF</b>                                 |                |        |        |           |        |        |           |
| 298                               | 2650             | Carlson | BURSVILLE; 2008 SPECIAL LAW MODFN          | LOCAL APPROVAL | 0      | 0      | 0         | 0      | 0      | 0         |
| 299                               | 2280             | Limmer  | MAPLE GROVE; 2014 SPECIAL LAW MODFN        | LOCAL APPROVAL | 0      | 0      | 0         | 0      | 0      | 0         |
| 300                               | 3100             | Abeler  | ANOKA; 5-YR RULE EXTENSION                 | LOCAL APPROVAL | 0      | 0      | 0         | 0      | 0      | 0         |
| 301                               | 2345             | Franzen | EDINA; 2014 SPECIAL LAW APPROVAL EXTENSION | DFE            | 0      | 0      | 0         | 0      | 0      | 0         |
| 302                               | 3247             | Dahle   | NORTHFIELD; 5-YR RULE EXTENSION            | LOCAL APPROVAL | 0      | 0      | 0         | 0      | 0      | 0         |

