

OMNIBUS TAX BILL - JOINT TRACKING SHEET

2021 FIRST SPECIAL SESSION - OMNIBUS TAX BILL, HF 9

CHANGE SUMMARY - ALL FUNDS

\$\$\$ in thousands | BOLD indicates rows included in total

TAX POLICY: Positive amounts indicate revenue increase

AIDS & CREDITS: Positive amounts indicate expenditure

<i>Updated</i> 6/14/2021 2:30 PM
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LINE	ITEM	HF 9	
		FY 2022-23	FY 2024-25
	GENERAL FUND - FEBRUARY 2021 FORECAST:		
1	TAX POLICY (NON DEDICATED TAX REVENUE) ¹	49,110,146	52,555,077
2	PROPERTY TAX REFUNDS, AIDS, & CREDITS (EXPENDITURES) ¹	4,164,181	4,306,710
	GENERAL FUND PROPOSED CHANGES:		
3	TAX POLICY	(737,360)	(139,910)
4	LESS PROPERTY TAX REFUNDS, AIDS, & CREDITS	14,065	53,051
5	SUBTOTAL: GENERAL FUND CHANGE	(751,425)	(192,961)
6	NON-GENERAL FUND PROPOSED CHANGES:		
7	LEGACY FUNDS	(780)	(80)
9	ENVIRONMENTAL FUND	Unknown	Unknown
12	TACONITE ENVIRONMENTAL PROTECTION FUND	990	2,270
13	DJJ ECONOMIC PROTECTION FUND	530	1,210
15	OTHER TACONITE FUNDS	1,390	2,730
16	SUBTOTAL: NON-GENERAL FUND CHANGE	2,130	6,130

¹General Fund state tax revenues and expenditure are based on the February 2021 Forecast

All change provisions are based on revenue estimates and fiscal notes from the MN Department of Revenue & the Legislative Budget Office

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Changes to General Fund Tax Revenues - February 2021 Forecast

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ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
I. FEDERAL CONFORMITY							
1 PAYCHECK PROTECTION PROGRAM LOAN (CARES, CAA AND OTHER ACTS)							
2 INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS							
3	PPP Loan Exclusion, 100% Exclusion from Gross Income						
4	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PASS-THROUGHS						
5 CORPORATE FRANCHISE TAX							
6	PPP, 100% Loan Exclusion from Gross Income						
7	SUBTOTAL: CORPORATE FRANCHISE TAX						
9 SUMMARY BY TAX TYPE							
10	Individual Income Tax						
11	Corporate Franchise Tax						
12	TOTAL - PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS						
13 FURTHER CONSOLIDATED APPROPRIATIONS ACT (FCC), PUBLIC LAW, 116-94							
14 INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS							
15	Exclusion of Discharge of Indebtedness on Qualified Principal Residence						
16	Exclusion of Benefits for Volunteer Firefighters & Emergency Medical Responders						
17	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS						
18 INDIVIDUAL INCOME TAX (NON BUSINESS) PROVISIONS - DISASTER RELATED							
19	Special disaster-related rules for use of retirement funds						
20	Special disaster-related rules for qualified disaster-related personal casualty losses						
21	Temporary increase in limitation on qualified contributions						
22	SUBTOTAL: INDIVIDUAL INCOME TAX (NON BUSINESS) DISASTER PROVISIONS						
23 INDIVIDUAL INCOME TAX BUSINESS-RELATED PROVISIONS -PASS-THROUGHS							
24	Accelerated Depreciation for Business Property on Indian Reservation						
25	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions						
26	Energy-Efficient Commercial Building Deduction						
27	Special Rule for the Production Period for Beer, Wine and Distilled Spirits						
28	SUBTOTAL: BUSINESS RELATED INDIVIDUAL INCOME TAX PROVISIONS						
29 CORPORATE FRANCHISE TAX							
30	Accelerated Depreciation for Business Property on Indian Reservation						
31	Special Expensing Rules for Certain Film, Television and Live Theatrical Productions						
32	Special Depreciation Allowances for Second Generation Biofuel Plant Property						

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ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
33 Energy-Efficient Commercial Building Deduction	TY18-20	(1,090)	60	(1,030)	40	30	70
34 Special Rule for the Production Period for Beer, Wine and Distilled Spirits	TY 20 only	(80)	20	(60)	10	-	10
35 Special Rule for Sales or Dispositions of Transmission Lines for Qualified Electric Utilities	TY18-20	(1,250)	250	(1,000)	250	250	500
36 SUBTOTAL: CORPORATE FRANCHISE TAX		(4,420)	720	(3,700)	590	570	1,160
38 SUMMARY BY TAX TYPE							
39 Individual Income Tax		(11,680)	900	(10,780)	610	300	910
40 Corporate Franchise Tax		(4,420)	720	(3,700)	590	570	1,160
41 TOTAL - FCAA		(16,100)	1,620	(14,480)	1,200	870	2,070
43 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CAES ACT), PUBLIC LAW, 116-136							
44 INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS							
45 Special Rules for use of retirement funds	TY 20 only	(1,600)	1,700	100	-	-	-
46 SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(1,600)	1,700	100	-	-	-
48 SUMMARY BY TAX TYPE							
49 Individual Income Tax		(1,600)	1,700	100	-	-	-
50 TOTAL - CAES ACT		(1,600)	1,700	100	-	-	-
51 CONSOLIDATED APPROPRIATIONS ACT (CAA), 2021, PUBLIC LAW 116-260							
51 INDIVIDUAL INCOME TAX BUSINESS & NON BUSINESS PROVISIONS							
53 Exclusion of Certain Financial Aid Grants made Under CARES Act	TY 20	(600)	-	(600)	-	-	-
54 Modification of Educator Expense Deduction to Include PPE expenses	Begins 3/12/20	(25)	(15)	(40)	(15)	(15)	(30)
55 SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS		(625)	(15)	(640)	(15)	(15)	(30)
57 INDIVIDUAL INCOME TAX NON BUSINESS PROVISIONS -PASSTHROUGHS							
58 Exclusion of EIDL Loan Advances and Repayments from gross income	TY 20 only	(3,500)	(400)	(3,900)	(200)	(200)	(400)
59 Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	(1,500)	(100)	(1,600)	(100)	(100)	(200)
60 SUBTOTAL: INDIVIDUAL INCOME TAX PROVISIONS BUSINESS RELATED PROVISIONS		(5,000)	(500)	(5,500)	(300)	(300)	(600)
61 CORPORATE FRANCHISE TAX							
62 Exclusion of EIDL Loan Advances and Repayments	TY 20 only	(3,400)	(300)	(3,700)	(200)	(200)	(400)
63 Exclusion of Small Business Assistance (SBA) Loan from gross income	TY 20 only	(1,500)	(100)	(1,600)	(100)	(100)	(200)
64 SUBTOTAL: CORPORATE FRANCHISE TAX		(4,900)	(400)	(5,300)	(300)	(300)	(600)
66 SUMMARY BY TAX TYPE							
67 Individual Income Tax		(5,625)	(515)	(6,140)	(315)	(315)	(630)
68 Corporate Franchise Tax		(4,900)	(400)	(5,300)	(300)	(300)	(600)
69 TOTAL - CAA Act		(10,525)	(915)	(11,440)	(615)	(615)	(1,230)

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ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
70 SUMMARY BY TAX TYPE - ALL FEDERAL ACTS							
71 Individual Income Tax (before tax rate change interactions)		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
72 Corporate Franchise Tax (before tax rate change interactions)		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
73 TOTAL Individual Income Tax		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
74 TOTAL Corporate Franchise Tax		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
75 TOTAL FEDERAL CONFORMITY		(403,225)	(31,695)	(434,920)	(26,015)	(18,845)	(44,860)
76 II. ADDITIONAL TAX POLICY CHANGES							
77 INDIVIDUAL INCOME TAX							
78 Exclusion: Federal Conformity to Unemployment Insurance Benefit Exclusion, Up to \$10,200	TY 20	(234,800)					
79 Subtraction: Volunteer Drivers	TY 21	(30)	(30)	(60)	(30)	(30)	(60)
80 Expensing: Section 179 Expensing Modified, Full Conformity for Carryover Properties	TY 20	(3,800)	1,000	(2,800)	1,000	1,000	2,000
81 Credit: Working Family Credit, Lower Minimum Age for Taxpayers	TY 21	(4,300)	(4,400)	(8,700)	(4,500)	(4,500)	(9,000)
82 Credit: Small Business Investor (Angel) Extended, Tax Year 2022 allocation only	Day Following Enactment		(5,000)	(5,000)	-	-	-
83 Credit: Film Production Non Refundable Tax Credit, Capped Allocation	TY 21-24	(4,950)	(4,950)	(9,900)	(4,950)	(4,950)	(9,900)
84 Credit: Student Loan, Marriage Credit Change	TY 21	(500)	(500)	(1,000)	(500)	(500)	(1,000)
85 Credit: Housing Tax Credit (85%)	TY 23-28				(9,900)	(9,900)	(19,800)
86 Partnership Audits: Multistate Tax Commission (MTC) Model	Retro TY 18	(600)	(1,400)	(2,000)	(1,500)	(1,600)	(3,100)
87 Pass-through Entity (PTE) File/Pay Election with Refundable Credit	TY 21			-			-
88 Federal Conformity All Acts - Individual Income Tax Provisions		(210,405)	(16,115)	(226,520)	(14,105)	(9,915)	(24,020)
89 Interaction with Property Tax: Local Homelessness Prevention Aid		-	-	-	210	210	420
90 Interaction with Property Tax: State General Levy, Market Value Exclusion Modified		-	-	-	600	600	1,200
92 SUBTOTAL - Income Tax Law Changes		(459,385)	(31,395)	(490,780)	(33,675)	(29,585)	(63,260)
93 CORPORATE FRANCHISE TAX							
94 Expensing: Section 179 Modified, Full Conformity for Carryover Properties	TY 20	(1,400)	400	(1,000)	400	400	800
95 Credit: Historic Rehabilitation Credit, One-Year Extension, No Cap	TY 22 only	(5,600)	(7,000)	(12,600)	(7,000)	(7,000)	(14,000)
96 Federal Conformity All Acts -Corporate Franchise Tax Provisions		(192,820)	(15,580)	(208,400)	(11,910)	(8,930)	(20,840)
97 SUBTOTAL - Corporate Tax Law Changes		(199,820)	(22,180)	(222,000)	(18,510)	(15,530)	(34,040)
98 SALES & USE TAXES							
99 Exemption : Restore K12 School Fundraising Sales Tax Exemption	DPE	(640)	(670)	(1,310)	(690)	(720)	(1,410)
100 Accelerated June Payment: Exempt Certain Construction Material Vendors	June 2022 Payments	(12,100)	(500)	(12,600)	(500)	(500)	(1,000)
101 SUBTOTAL - Sales & Use Tax Law Changes		(12,740)	(1,170)	(13,910)	(1,190)	(1,220)	(2,410)

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ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
ESTATE TAX							
Relative Agricultural Determination Expanded, Homestead Market Value Credit	Pay 2022	-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
SUBTOTAL - Estate Tax Law Changes		-	(Unknown)	(Unknown)	(Unknown)	(Unknown)	(Unknown)
STATE GENERAL LEVY (STATEWIDE PROPERTY TAX)							
Increase MV Exclusion to \$150,000; Reduce levy to prevent shifting	Pay 2023		(10,650)	(10,650)	(20,100)	(20,100)	(40,200)
SGL Refund (Pay 20 & 21), Exempt Tribal Owned Land, Cass County	DFE	(20)	-	(20)	-	-	-
SUBTOTAL- State General Levy Changes		(20)	(10,650)	(10,670)	(20,100)	(20,100)	(40,200)
CIGARETTE & OTHER TOBACCO PRODUCTS TAXES							
Tobacco & Vapor Taxes, Require Out-of-State Retailers to Collect/Remit Consumer Use Tax	1/1/2022			-			-
SUBTOTAL- Cigarette & Tobacco Tax Law Changes		-	-	-	-	-	-
OTHER							
Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
Budget Reserve Priority Added, June Acceleration Payment Repeal (a)(b)(c)	7/1/2021			-			-
SUBTOTAL - Other		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
TOTAL TAX POLICY(NON-DEDICATED REVENUE) CHANGES		(671,965)	(65,395)	(737,360)	(73,475)	(66,435)	(139,910)

118 (a) Based on the February 2021 Forecast, the estimated revenue reduction in the House proposal with a full repeal of the June accelerated requirement for sales tax and other taxes is \$329.4 million to the general fund.

119 Related penalties would also reduce general fund revenue by about \$65,000. The repeal would also affect legacy fund and reduce revenue by about \$18.8 million in the FY 22-23 biennium.

120 (b) The Senate modifications to 16A.152, if triggered, would add \$491 million to the budget reserve before repealing the June accelerated payment requirement. Based on the February 2021 Forecast, the estimated revenue reduction in the Senate Proposal with a full repeal of the June accelerated requirement is \$263.4million to the general fund and \$15.2 million to the legacy funds for sales and use tax in the FY 22-23 biennium.

122 (c) Working group agreement for the full repeal of the June acceleration requirement and related penalties for sales and use taxes only to be added to the budget priorities in MN Statute 16A.152 priorities.

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Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)

(All dollars in thousands)

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
PROPERTY TAX REFUNDS							
1 Homestead Credit State Refund PTR - Exclude Veterans Benefits Hshld Income	Pay 2022	0	3,500	3,500	3,570	3,650	7,220
2 Exempt tribal owned property, 36 parcels, Cass County - PTR interaction	Assmt 2021	0	10	10	10	10	20
3 Homestead-related deadlines modified to Dec 31 - PTR interaction	Assmt 2021	0	70	70	Negligible	Negligible	Negligible
4 Homestead-related deadlines to Dec 31 - Veteran MVE - PTR interaction	Assmt 2021	0	(30)	(30)	(Negligible)	(Negligible)	(Negligible)
5 Subtotal Hmstd-related deadlines to Dec 31 - PTR interaction		0	40	40	Negligible	Negligible	Negligible
6 Modify 4d housing - \$100K tier limit assmt 2022, indexing begin assmt 2024 - PTR intrn	Assmt 2022	0	0	0	530	630	1,160
7 Local Homeless Prevention Aid to Counties - PTR interaction	Pay 23-28	0	0	0	(510)	(510)	(1,020)
8 Relative Ag homestead determination expanded - PTR interaction	Pay 2022	0	unknown	unknown	unknown	unknown	unknown
9 SFIA 10-acre rule adjustment - PTR interacton	Assmt 2022	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)	(unknown)
11 Renter Property Tax Refund - Exclude Veterans Benefits Hshld Income	Rent Pd 2021	0	1,200	1,200	1,230	1,250	2,480
12 SFIA - 10-acre rule adjustment	Assmt 2022	unknown	unknown	unknown	unknown	unknown	unknown
13 SUBTOTAL - TAX REFUNDS		-	4,750	4,750	4,830	5,030	9,860
LOCAL AIDS							
16 Public Defender Cost (MMB)	Pay 22	0	(500)	(500)	(500)	(500)	(1,000)
17 Public Defender Cost to Public Defense Board	Pay 22	0	500	500	500	500	1,000
18 Local Homeless Prevention Aid to Counties	Pay 23-28	0	0	0	20,000	20,000	40,000
19 One-time Supplement Local Government Aid -Holdharmless Pay 2022 only	Pay 2022 Only	0	5,053	5,053	0	0	0
City of Floodwood, \$250,000 by 7.15.2021 (one-time)	FY 2022	250	0	250	0	0	0
22 SUBTOTAL - LOCAL AIDS		250	5,053	5,303	20,000	20,000	40,000
PROPERTY TAX CREDITS							
25 Relative Ag Homestead Determination Expanded - Ag Homestead Market Value Credit	Pay 2022	0	unknown	unknown	unknown	unknown	unknown
27 SUBTOTAL - PROPERTY TAX CREDITS		-	-	-	-	-	-
TACONITE TAX RELIEF AREA AIDS & CREDITS							
29 State Taconite Aid - Iron Ore Bearing Material Update	Pay 2024	0	0	0	110	220	330

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Changes to General Fund Tax Aids, Credits & Refunds - February 2021 Forecast (All dollars in thousands)

(All dollars in thousands)

Note: Positive numbers are program expenditures/revenue losses, negative numbers are cost savings/revenue gains.

		HF 9					
ITEM	EFFECTIVE DATE	FY22	FY23	FY22-23	FY24	FY25	FY24-25
32	SUBTOTAL - TACONITE AREA AIDS & CREDITS	0	0	0	110	220	330
	<u>OTHER AIDS AND ONE-TIME APPROPRIATIONS</u>						
35	Tax Expenditure Review Commission						
36	Legislature	36	628	664	607	658	1,265
37	Department of Revenue	0	148	148	148	148	296
38	Subtotal - Tax Expenditure Review Commission	36	776	812	755	806	1,561
40	Department of Revenue Administration of 2021 tax bill	3,000	0	3,000	1,000	0	1,000
41	MN Housing Finance Agency administration of MN Housing Tax Credit (FYs 23-28 only)	0	100	100	100	100	200
42	DEED administration Film Tax Credit (FYs 22-25 only)	50	50	100	50	50	100
44	SUBTOTAL - OTHER AIDS & ONE-TIME APPROPRIATIONS	3,086	926	4,012	1,905	956	2,861
46	Total General Fund Changes, Property Tax Aids, Credits and Refunds	3,336	10,729	14,065	26,845	26,206	53,051

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Changes to Non-General Fund Tax Revenue and Expenditures (All dollars in thousands)

Note: Positive numbers show revenue gains, numbers in brackets are for reference only and are not included in the total

	EFFECTIVE DATE	HF 9					
		FY22	FY23	FY22-23	FY24	FY25	FY24-25
1 LEGACY FUNDS							
2 <i>Exemption : Restore K12 School Fundraising Sales Tax Exemption</i>	DFE	(40)	(40)	(80)	(40)	(40)	(80)
3 <i>Accelerated June Payment Requirement: Exempt Certain Construction Vendors</i>	June 2022 payments	(700)	(negligible)	(700)	(negligible)	(negligible)	(negligible)
4 Total - Legacy Funds:		(740)	(40)	(780)	(40)	(40)	(80)
6 ENVIRONMENTAL FUND							
7 <i>Solid Waste Management Taxes, Self Hauler, Tax Rate Conversion</i>	7/1/2021	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
8 Total - Environmental Fund:		Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
9 TACONITE ENVIRONMENTAL PROTECTION FUND							
10 <i>Iron Ore Bearing Material Update</i>	Pay 2022			-			-
11 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	250	740	990	1,080	1,190	2,270
12 <i>Modify taconite distributions to 10 cnts/ton begin 2024</i>	DFE						
13 Total - Taconite Environmental Protection Fund:		250	740	990	1,080	1,190	2,270
14 DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND							
15 <i>Iron Ore Bearing Material Update</i>	Pay 2022			-			-
16 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	130	400	530	580	630	1,210
17 Total - DJJ Economic Protection Fund:		130	400	530	580	630	1,210
18 ALL OTHER TACONITE FUNDS							
19 <i>Iron Ore Bearing Material Update</i>	Pay 2022			-			-
20 <i>Iron Ore Bearing Material Update with State Taconite Aid delay FY 2024</i>	Pay 2022	340	1,050	1,390	1,310	1,420	2,730
21 Total - All Other Taconite Funds:		340	1,050	1,390	1,310	1,420	2,730
22 TOTAL NON-GENERAL FUND CHANGES		(20)	2,150	2,130	2,930	3,200	6,130

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Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
1 GENERAL	
2 DOR Policy and Technical	Various
3 Reporting : Private Nonprofit Hospital Lease Agreements	DFE
4 Class 4d Affordable Housing Programs Report	DFE
5 Property taxpayers supplemental information from county auditor	Pay 2022
6 Public Finance bill	Various
7 Expand Emergency Medical special taxing district to include fire protection services (levy + bonding authority) + Cloquet	DFE
8 Energy improvement project special assessments	Pay 2022
9 Tax data classification and privacy provisions	DFE
10 Budget reserve amount updated	FY22
11 Itemized Deduction Clarifications for Casualty Theft and Loss	DFE
12 City of Biwabik Local Taconite fund transfer	DFE
TAX INCREMENT FINANCE	
14 TIF - Temporary use of increment authorized for certain construction projects commencing before 12.31.2025	DFE
15 TIF Pooling for Owner-Occupied Housing	DFE
16 TIF Redvlpmt dstrcts statewide certif'd post 12.31.2017, extnd 5 yr rule to 8 yrs, extnd 6 yr rule to 9 yrs	DFE
17 Burnsville Center Mall Redev TIF- Redev District authorized w/spec rules, use incrmt for hghwy / tunnel connector	Local appvl + file
18 TIF - St Louis Park Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
19 TIF Minnetonka Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
20 TIF Windom Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
21 TIF Mountain Lake - Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file
22 TIF Richfield Temporary transfer of increment for housing development until 12.31.2026, report to Legislature	Local appvl + file
23 TIF Wayzata- Expand pooling for lakefront walkway	Local appvl + file
24 TIF Bloomington American Blvd: Redev District authorized w/special rules, use increment for electrical, related utility infrastructure	Local appvl + file
25 TIF Bloomington 98th & Aldrich: Redev District authorized w/special rules	Local appvl + file
LOCAL EXCISE TAXES	
27 Sartell food & beverage modfy 1.5% for gen electn, elim 5yr expirtn	Local appvl + file
LOCAL GENERAL TAXES	
29 Establish definition for capital projects	DFE
30 Oakdale LOST - 0.5% for 25 yr, up to \$37 M for pub wks, police bldg	Local appvl + file
31 Litchfield LOST 0.5% for 20 yr, up to \$10 M for Com Rec Cntr	Local appvl + file
32 Cloquet LOST- 0.5% for 10 yr, up to \$8M for Ice Arena, Reg Park	Local appvl + file
33 St Peter LOST 0.5% for 40 yr, up to \$9.1 M for new fire station	Local appvl + file
34 Itasca County LOST 1.0% for 30 yrs, up to \$75M for Correctns/Court	Local appvl + file
35 Grand Rapids LOST 1.0% for 7 yrs, up to \$5.9M for IRA Civic Cntr	Local appvl + file
36 Edina LOST 0.5% for 19 yr, up to \$39 M for 2 parks	Local appvl + file
37 Little Falls LOST 0.5% for 30 yr, up to \$17 M for Com Rec Facility	Local appvl + file

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Tax and Property Tax No Cost Change Items

ITEM	EFFECTIVE DATE
38 Waite Park LOST 0.5% for 19 yrs, up to \$27.5M Pub Safety, reg trail	Local appvl + file
39 Hermantown LOST Add'l 0.5% for 20 yr, up to \$28 M for Arena, H-P trail, Fichtner Park	Local appvl + file
40 Fergus Falls LOST 0.5% extnd 13 yr, up to \$13M for Aquatic Cntr+	Local appvl + file
41 Mille Lacs County LOST .05% for 8 yrs, up to \$10M for Public Wks	Local appvl + file
42 Maple Grove LOST 0.5% for 20 yr, up to \$90M for Community Cntr	Local appvl + file
43 Carlton County LOST 0.5% for 20 yr, up to \$40M LawEnfcmt/Jail	Local appvl + file
44 Wadena LOST 0.25% for 20 yr, up to \$3M for Library Rehab	Local appvl + file
45 Moorhead LOST 0.5% for 22 yr, up to \$31.6 M for Reg Lib/Com Cntr	Local appvl + file
46 St. Cloud LOST Add'l 0.5% / 5 yr, up to \$21M Athletic Complex	Local appvl + file
47 Staples LOST 0.5% / 25 yr, up to \$1.6M	Local appvl + file
48 Warren LOST 0.5% / 20 yr, up to \$1.6M	Local appvl + file