Property Tax Aids and Credits – Same and Similar Provisions

Summary Page	House	Senate	Description			
Technical f	Technical fixes for population certifications					
34	Art. 3, Sec. 1	Art. 14, Sec. 1	State demographer population certification schedule			
34	Art. 3, Sec. 3	Art. 14, Sec. 35	Date for population estimates for Iron Range fiscal disparities calculation			
34	Art. 3, Sec. 4	Art. 14, Sec. 46	Metropolitan Council population certification schedule			
35	Art. 3, Sec. 5	Art. 14, Sec. 47	Date for population estimates for Metropolitan fiscal disparities calculation			
35	Art. 3, Sec. 6	Art. 14, Sec. 48	Date for population estimates for LGA and CPA			
36	Art. 3, Sec. 10	Art. 14, Sec. 50	Date for household estimates for LGA			
36	Art. 3, Sec. 11	Art. 14, Sec. 51	Date for population over 65 estimates for CPA			
	bution changes	Art 22 Sec. 14	Small situatementian to large situatements more			
35	Art. 3, Sec. 7	Art. 22, Sec. 14	Small city transition to large city revenue need			
36	Art. 3, Sec. 8	Art. 22, Sec. 15%	Taylors Falls base adjustment - House permanent v. Senate one year			
Anoka/Wa	shington court e	mployee post-reti	rement costs County TBEA allocation of \$73,259 to Anoka and			
36	Art. 3, Sec. 12	Art. 22, Sec. 16	\$59,664 to Washington			
37	Art. 3, Sec. 17	Art. 22, Sec. 21	Adds \$132,923 to County TBEA appropriation			
38	Art. 3, Sec. 21	Art. 22, Sec. 24	2005 court aid adjustment			
38	Art. 3, Sec. 22	Art. 22, Sec. 25	Reduces court appropriation in the same amount as TBEA increase			
Detroactive	languaga aarra	ation for 2004 aid	voductions.			
38	Art. 3, Sec. 18	ction for 2004 aid	Language correction for 2004 city aid reductions			
38	Art. 3, Sec. 19		Language correction for 2004 county aid reductions			
Eno 44 1						
rractional	homesteads (mo	ney item)	Market value credit fix for fractional homesteads			
34	Art. 3, Sec. 2	Art. 4, Sec. 1	(\$500,000 annual cost starting FY 07)			

House Research Senate Counsel, Research and Fiscal Analysis

Sales and Special Taxes Provisions

Department Technical provisions (identical in both bills; no \$)

Sales: 74	Page no.	Topic	House	Senate
75				
75	74	Omission of use tax	Art. 7, sec. 2	Art.15, sec. 1
Time limitation on purchaser filed refund claims Time limitation on capital equipment refund and fee refund claims Time limitation on capital equipment refund capital and fee refund and fee	75	Time limitation for assessments		Art. 15, sec. 2
refund claims Time limitation on capital equipment Time limitation on capitate setul 15, sec. 10 Time limitation on capital equipment Time limitation on capital eq	75	Definition of bad debt	Art. 7, sec. 4	Art. 15, sec. 3
Time limitation on capital equipment refund claims 75 Sale and purchase (dietary supplements and lodging) 76 Retail sales (purchase for resale) 76 Motor vehicle rental tax and fee Art. 7, sec. 8 (part) 77 Motor vehicle rental tax and fee Art. 7, sec. 10 Art. 15, sec. 7 (part) 78 Sourcing Art. 7, sec. 11 Art. 15, sec. 8 79 Sourcing Art. 7, sec. 11 Art. 15, sec. 9 70 Sourcing – transportation equipment Art. 7, sec. 12 Art. 15, sec. 10 71 Dietary Supplements Art. 7, sec. 13 Art. 15, sec. 11 72 Industrial production (taxable services and restaurants, online data, and cement truck parts) 79 Preexisting contracts and bids Art. 7, sec. 22 Art. 15, sec. 13 83 Local sales tax base sourcing Art. 7, sec. 22 Art. 15, sec. 15 84 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 16 85 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 14 Special taxes: 95 Mortgage Registry- armory Art. 8, sec. 2 Art. 16, sec. 1 98 Petroleum tax penalty abatement Art. 8, sec. 8 Art. 16, sec. 1 99 Cigarettes in interstate commerce Art. 8, sec. 15 Art. 16, sec. 14 101 Reinsurance Art. 8, sec. 23 Art. 16, sec. 16 101 Reinsurance Art. 8, sec. 23 Art. 16, sec. 20 101 Reinsurance Art. 8, sec. 23 Art. 16, sec. 20 102 Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17	75		Art. 7, sec. 5	Art. 15, Sec. 4
Supplements and lodging Retail sales (purchase for resale) Art. 7, sec. 8 (part) Art. 15, sec. 7 (part)	75	Time limitation on capital equipment	Art. 7, sec. 6	Art. 15, sec. 5
76 Retail sales (purchase for resale) Art. 7, sec. 8 (part) Art. 15, sec. 7 (part) 76 Motor vehicle rental tax and fee Art. 7, sec. 10 Art. 15, sec. 8 76 Sourcing Art. 7, sec. 11 Art. 15, sec. 9 76 Sourcing – transportation equipment Art. 7, sec. 12 Art. 15, sec. 10 77 Dietary Supplements Art. 7, sec. 13 Art. 15, sec. 10 78 Industrial production (taxable services services) Art. 7, sec. 18 (part) Art. 15, sec. 12 78 Capital equipment (taxable services and restaurants, online data, and cement truck parts) Art. 7, sec. 19 (part) Art. 15, sec. 13 79 Preexisting contracts and bids Art. 7, sec. 22 Art. 15, sec. 15 83 Local sales tax base sourcing Art. 7, sec. 37 Art. 15, sec. 15 86 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 14 Special taxes: 95 Mortgage Registry- armory Art. 8, sec. 2 Art. 16, sec. 1 98 Petroleum tax penalty abatement Art. 8, sec. 8 Art. 16, sec. 7 98 Gambling taxes Art. 8, sec. 15	75	* * *	Art. 7, sec. 7 (part)	Art. 15, sec. 6
76 Motor vehicle rental tax and fee Art. 7, sec. 10 Art. 15, sec. 8 76 Sourcing Art. 7, sec. 11 Art. 15, sec. 9 76 Sourcing – transportation equipment Art. 7, sec. 12 Art. 15, sec. 10 77 Dietary Supplements Art. 7, sec. 13 Art. 15, sec. 11 78 Industrial production (taxable services services) Art. 7, sec. 18 (part) Art. 15, sec. 12 78 Capital equipment (taxable services and restaurants, online data, and cement truck parts) Art. 7, sec. 19 (part) Art. 15, sec. 13 79 Preexisting contracts and bids and cement truck parts) Art. 7, sec. 22 Art. 15, sec. 15 83 Local sales tax base sourcing and bids and cement truck parts) Art. 7, sec. 37 Art. 15, sec. 15 86 Repeal of obsolete rules and bids and cement tax penalty and cement tax penalty and cement	76		Art. 7, sec. 8 (part)	Art. 15, sec. 7 (part)
76 Sourcing – transportation equipment 77 Dietary Supplements Art. 7, sec. 12 Art. 15, sec. 10 78 Industrial production (taxable services) 78 Capital equipment (taxable services and restaurants, online data, and cement truck parts) 79 Preexisting contracts and bids Art. 7, sec. 22 Art. 15, sec. 13 83 Local sales tax base sourcing Art. 7, sec. 22 Art. 15, sec. 15 83 Local sales tax base sourcing Art. 7, sec. 37 Art. 15, sec. 16 86 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 14 Special taxes: 95 Mortgage Registry- armory exemption 98 Petroleum tax penalty abatement Art. 8, sec. 2 Art. 16, sec. 1 exemption 98 Gambling taxes Art. 8, sec. 8 Art. 16, sec. 1 99 Cigarettes in interstate commerce Art. 8, sec. 16 Art. 16, sec. 14 99 Bond requirements (tobacco) Art. 8, sec. 16 Art. 16, sec. 15 99 June acceleration (cigarettes and tobacco) 99 Bad debt (cigarettes) Art. 8, sec. 29 Art. 16, sec. 19 Art. 16, sec. 10 Art. 8, sec. 29 Art. 16, sec. 10 Art. 16, sec. 10 Art. 8, sec. 17-18 Art. 16, sec. 16-17 tobacco 99 Bad debt (cigarettes) Art. 8, sec. 29 Art. 16, sec. 20 Art. 16, sec. 20 Art. 8, sec. 29 Art. 16, sec. 20 Art. 8, sec. 29 Art. 16, sec. 17 Art. 16, sec. 19 Art. 12, sec. 20 Art. 16, sec. 20 Art. 8, sec. 29 Art. 16, sec. 17	76		Art. 7, sec. 10	Art. 15, sec. 8
77 Dietary Supplements 78 Industrial production (taxable services) 78 Capital equipment (taxable services and restaurants, online data, and cement truck parts) 79 Preexisting contracts and bids 81 Local sales tax base sourcing 82 Repeal of obsolete rules 83 Local sales tax base sourcing 84 Art. 7, sec. 22 Art. 15, sec. 15 85 Repeal of obsolete rules 86 Repeal of obsolete rules 87 Art. 7, sec. 48 Art. 15, sec. 16 88 Repeal of obsolete rules 89 Mortgage Registry- armory 80 Petroleum tax penalty abatement 91 Petroleum tax penalty abatement 92 Cigarettes in interstate commerce 93 Pond requirements (tobacco) 94 Bond requirements (tobacco) 95 Art. 8, sec. 16 96 Art. 16, sec. 14 97 June acceleration (cigarettes and tobacco) 98 Bad debt (cigarettes) 99 Art. 8, sec. 19 101 Reinsurance 101 Gross premiums tax 102 Metropolitan solid waste landfill 103 Art. 7, sec. 13 104 Art. 7, sec. 18 (part) 105 Art. 15, sec. 12 107 Art. 15, sec. 13 108 Art. 7, sec. 19 (part) 108 Art. 15, sec. 13 109 Art. 15, sec. 14 110, sec. 14 110, sec. 2 111 Art. 16, sec. 1 111 Art. 16, sec. 1 112 Art. 16, sec. 1 113 Art. 15, sec. 12 114 Art. 15, sec. 13 115 Art. 15, sec. 13 116 Art. 15, sec. 13 117 Art. 15, sec. 14 118 Art. 15, sec. 14 119 Art. 16, sec. 14 119 Art. 16, sec. 15 110 Art. 16, sec. 16-17 110 Art. 16, sec. 20 111 Art. 16, sec. 20 112 Art. 16, sec. 20 113 Art. 15, sec. 12 114 Art. 15, sec. 12 115 Art. 16, sec. 11 115 Art. 16, sec. 11 116 Art. 16, sec. 20 117 Art. 18, sec. 20 118 Art. 19, sec. 11 119 Art. 16, sec. 20 119 Art. 19, sec. 20 110 Art. 19, sec. 20 110 Art. 19, sec. 20 111 Art. 19, sec. 20 111 Art. 19, sec. 20 112 Art. 19, sec. 20 113 Art. 15, sec. 19 116 Art. 15, sec. 19 117 Art. 16, sec. 20 118 Art. 15, sec. 19 118 Art. 15, sec. 19 119 Art. 16, sec. 19 119 Art. 16, sec. 19 119 Art. 16, sec. 19 119 Art. 19, sec. 19 119 Art	76	Sourcing	Art. 7, sec. 11	Art. 15, sec. 9
77 Dietary Supplements 78 Industrial production (taxable services) 78 Capital equipment (taxable services and restaurants, online data, and cement truck parts) 79 Preexisting contracts and bids 86 Repeal of obsolete rules 87 Art. 7, sec. 22 Art. 15, sec. 15 88 Art. 7, sec. 37 Art. 15, sec. 16 89 Repeal of obsolete rules 80 Art. 7, sec. 48 Art. 15, sec. 16 81 Special taxes: 82 Art. 16, sec. 14 83 Local sales tax base sourcing 84 Art. 7, sec. 27 Art. 16, sec. 16 85 Repeal of obsolete rules 86 Repeal of obsolete rules 87 Art. 8, sec. 2 Art. 16, sec. 14 89 Petroleum tax penalty abatement 80 Art. 8, sec. 8 Art. 16, sec. 7 81 Art. 15, sec. 15 82 Art. 15, sec. 15 83 Art. 15, sec. 15 84 Art. 15, sec. 15 85 Art. 16, sec. 14 86 Repeal of obsolete rules 87 Art. 8, sec. 2 Art. 16, sec. 14 88 Art. 16, sec. 14 89 Petroleum tax penalty abatement 99 Art. 8, sec. 15 Art. 16, sec. 14 99 Bond requirements (tobacco) 90 Art. 8, sec. 16 Art. 16, sec. 15 91 June acceleration (cigarettes and tobacco) 92 Bad debt (cigarettes) 93 Art. 8, sec. 19 Art. 16, sec. 16-17 94 tobacco) 95 Bad debt (cigarettes) 101 Reinsurance 102 Art. 8, sec. 29 Art. 16, sec. 20 103 Art. 8, sec. 29 Art. 16, sec. 19 104 Gross premiums tax 105 Art. 8, sec. 29 Art. 16, sec. 17 106 Art. 16, sec. 19 107 Art. 17, sec. 18 108 Art. 19, sec. 19 108 Art. 19, sec. 10 109 Art. 19, sec. 11 100 Art. 11, sec. 11 100 Art. 11, sec. 11 101 Art. 11, sec. 12 102 Art. 11, sec. 12 103 Art. 12, sec. 20 104 Art. 11, sec. 11 105 Art. 11, sec. 11 107 Art. 11, sec. 11 108 Art. 12, sec. 20 109 Art. 11, sec. 11 109 Art. 12, sec. 20 100 Art. 11, sec. 20 101 Art. 12, sec. 20 102 Art. 13, sec. 29 103 Art. 14, sec. 29 104 Art. 15, sec. 15 105 Art. 15, sec. 15 107 Art. 15, sec. 19 108 Art. 15, sec. 19 109 Art. 15, sec. 19 100 Art. 15, sec. 19 100 Art. 15, sec. 19 101 Art. 15, sec. 19 101 Art. 15, sec. 19 101 Art. 15, sec. 19 102 Art. 18, sec. 29 103 Art. 18, sec. 29 104 Art. 18, sec. 29	76	Sourcing – transportation equipment	Art. 7, sec. 12	Art. 15, sec. 10
Industrial production (taxable services) Art. 7, sec 18 (part) Art. 15, sec. 12	77		Art. 7, sec. 13	Art. 15, sec 11
Art. 7, sec. 19 (part) Art. 15, sec. 13 and restaurants, online data, and cement truck parts) Preexisting contracts and bids Art. 7, sec. 22 Art. 15, sec. 15 Local sales tax base sourcing Art. 7, sec. 37 Art. 15, sec. 16 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 14 Special taxes: Mortgage Registry- armory Art. 8, sec. 2 Art. 16, sec. 1 exemption Petroleum tax penalty abatement Art. 8, sec. 8 Art. 16, sec. 7 Gambling taxes Art. 8, sec. 9-14 Art. 16, sec. 8-13 Cigarettes in interstate commerce Art. 8, sec. 15 Art. 16, sec. 14 Bond requirements (tobacco) Art. 8, sec. 16 Art. 16, sec. 15 June acceleration (cigarettes and tobacco) Bad debt (cigarettes) Art. 8, sec. 19 Art. 16, sec. 19 Reinsurance Art. 8, sec. 23 Art. 16, sec. 19 Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17 Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17	78	Industrial production (taxable	Art. 7, sec 18 (part)	Art. 15, sec. 12
Preexisting contracts and bids Art. 7, sec. 22 Art. 15, sec. 15 Art. 7, sec. 37 Art. 15, sec. 16 Repeal of obsolete rules Art. 7, sec. 48 Art. 15, sec. 14 Special taxes: Mortgage Registry- armory exemption Petroleum tax penalty abatement Art. 8, sec. 2 Art. 16, sec. 1 exemption Art. 8, sec. 8 Art. 16, sec. 7 Gambling taxes Art. 8, sec. 9-14 Art. 16, sec. 8-13 Gigarettes in interstate commerce Art. 8, sec. 15 Art. 16, sec. 14 Bond requirements (tobacco) Art. 8, sec. 16 Art. 16, sec. 15 June acceleration (cigarettes and tobacco) Bad debt (cigarettes) Art. 8, sec. 19 Art. 16, sec. 16-17 tobacco) Bad debt (cigarettes) Art. 8, sec. 23 Art. 16, sec. 19 Art. 16, sec. 20 Art. 16, sec. 20 Art. 8, sec. 25 Art. 16, sec. 19 Art. 16, sec. 20 Art. 8, sec. 25 Art. 16, sec. 19 Art. 16, sec. 19 Art. 17, sec. 18 Art. 18, sec. 19 Art. 19, sec. 20 Art. 19, sec. 20 Art. 10, sec. 20 Art. 10, sec. 20 Art. 11, sec. 20 Art. 11, sec. 20 Art. 11, sec. 20 Art. 12, sec. 20 Art. 13, sec. 20 Art. 14, sec. 20 Art. 15, sec. 15 Art. 16, sec. 15 Art. 16, sec. 19 Art. 17, sec. 15 Art. 18, sec. 19 Art. 18, sec. 19 Art. 18, sec. 17 Art. 18, sec. 17	78	Capital equipment (taxable services and restaurants, online data, and	Art. 7, sec. 19 (part)	Art. 15, sec. 13
Repeal of obsolete rules Repeal of obsolete rules Art. 7, sec. 37 Art. 15, sec. 16 Art. 7, sec. 48 Art. 15, sec. 14 Art. 16, sec. 1 exemption Petroleum tax penalty abatement Art. 8, sec. 8 Art. 16, sec. 7 Art. 16, sec. 7 Art. 16, sec. 7 Art. 16, sec. 1 Art. 16, sec. 14 Art. 16, sec. 15 Art. 16, sec. 14 Art. 16, sec. 14 Art. 16, sec. 14 Art. 16, sec. 15 Art. 16, sec. 20 Art. 8, sec. 23 Art. 16, sec. 20 Art. 8, sec. 25 Art. 16, sec. 20 Art. 8, sec. 25 Art. 16, sec. 19 Art. 18, sec. 17 fee penalty	79		Art. 7, sec. 22	Art. 15, sec. 15
86 Repeal of obsolete rules Special taxes: 95 Mortgage Registry- armory 98 Petroleum tax penalty abatement 99 Gambling taxes 99 Cigarettes in interstate commerce 99 Bond requirements (tobacco) 99 Bad debt (cigarettes) 99 Art. 8, sec. 17 101 Gross premiums tax 102 Metropolitan solid waste landfill 103 Art. 8, sec. 29 104 Art. 15, sec. 14 105, sec. 1 106 Art. 16, sec. 1 107 Art. 16, sec. 15 108 Art. 16, sec. 15 109 Art. 16, sec. 16 100 Art. 8, sec. 17 100 Art. 8, sec. 19 101 Art. 10, sec. 19 101 Art. 10, sec. 19 102 Art. 8, sec. 20 103 Art. 8, sec. 20 104 Art. 8, sec. 20 105 Art. 16, sec. 19 106 Art. 16, sec. 19 107 Art. 17, sec. 48 108 Art. 16, sec. 19 109 Art. 10, sec. 10 100 Art. 10, sec. 10 100 Art. 10, sec. 10 101 Art. 10, sec. 10 102 Art. 10, sec. 20 103 Art. 10, sec. 20 104 Art. 10, sec. 20 105 Art. 10, sec. 20 106 Art. 10, sec. 20 107 Art. 10, sec. 20 108 Art. 10, sec. 20 109 Art. 10, sec. 20 100 Art. 10, sec. 20		•	-	-
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Mortgage Registry- armory exemption Petroleum tax penalty abatement Art. 8, sec. 8 Art. 16, sec. 7 Gambling taxes Art. 8, sec. 9-14 Art. 16, sec. 8-13 Cigarettes in interstate commerce Art. 8, sec. 15 Art. 16, sec. 14 Bond requirements (tobacco) Art. 8, sec. 16 Art. 16, sec. 15 June acceleration (cigarettes and tobacco) Bad debt (cigarettes) Art. 8, sec. 17-18 Art. 16, sec. 16-17 Tobacco) Bad debt (cigarettes) Art. 8, sec. 19 Art. 12, sec. 20 Reinsurance Art. 8, sec. 23 Art. 16, sec. 19 Gross premiums tax Art. 8, sec. 25 Art. 16, sec. 20 Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17 fee penalty	100	- .	,	,
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101 Gross premiums tax Art. 8, sec. 25 Art. 16, sec. 20 102 Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17 fee penalty		, - ,		
Metropolitan solid waste landfill Art. 8, sec. 29 Art. 18, sec. 17 fee penalty				
	1000	Metropolitan solid waste landfill	•	
gambling provision	103	Repealer of an unnecessary lawful	Art. 8, sec. 31	Art. 16, sec. 21

Technical sales tax, no general fund money, in only one bill:

p. 75 & 79: Tree removal and land clearing - House Art.7, sec. 7 (part) and 23

p. 92: Local sales tax exemptions – Senate Art. 15, sec. 17 (DOR wants House position of no provsion)

p. 98: Aviation fuel tax exemption for air ambulances – Senate Art. 16, sec. 6

DOR Technical with \$:

p. 96: Fur Tax payments – House Art. 8, sec. 6; Senate Art. 16, sec. 5 (identical) p. 100: Quarterly and annual returns and payments for liquor taxes: House Art. 8, sec. 21; Senate Art. 16, sec. 18 (identical)

Governor's recommendations (revenue raisers) in both bills:

Page no.	Topic	House	Senate
Sales:			
74	Contracts with foreign vendors	Art. 7, sec. 1	Art. 3, sec. 1
76 and 80	Upfront motor vehicle leases – (House applies to < 11,000 lbs,	Art. 7, sec. 8, 30	Art. 12, sec. 14, 16
	Senate to $\leq 10,000$ lbs)		
77	Sales tax exemption for cigarettes	Art. 7, sec. 17	Art. 12, sec. 15
78	Reversal of <i>Great Lakes Pipeline</i> case	Art. 7, sec. 18 & 19 (part)	Art. 3, sec. 3 & 4
84	Reimpose motor vehicle rental surcharge	Art. 7, sec. 42	Art. 3, sec. 6
Special Tax	kes:		
96	Liquor gross receipts tax	Art. 8, sec. 7	Art. 3, sec. 2
99 & 102	Cigarette wholesale tax (House has 20¢ per pack and Senate	Art. 8, sec. 20, 30	Art. 12, sec. 21, 29
	has 21¢ per pack)		,
100	Direct business (stop loss insurance)	Art. 8, sec. 22	Art. 3, sec. 5

Streamline Sales Tax Act (SSTA) Compliance provisions:

Page no.	Topic	House	Senate
77	Drugs and medical devices	Art. 7, sec. 14 🖟	Art. 21, sec. 3
77	Baby Products	Art. 7, sec. 15 *	no provision
79	Medical supplies	Art. 7, sec. 20 ¹	Art. 21, sec. 6
80	Chairs, lifts, ramps, and	Art. 7, sec. 26 & 29 ×	Art. 21, sec. 7
	elevators (Senate doesn't have		
	refund cross-reference)		

Income Tax Article – Same and Similar provisions

Summary	House	Senate	Description
page			
49	Art. 5, Sec. 3	Art. 13,	Electronic payment of refunds (DOR)
	· · · · · · · · · · · · · · · · · · ·	Sec. 1	
49	Art. 5, Sec. 4	Art. 13,	Bonus depreciation, composite returns
		Sec. 2	(DOR)
50	Art. 5, Sec. 6	Art. 13,	Fractional year returns (DOR)
		Sec. 3	
50	Art. 5, Sec. 7	Art. 18,	Estate tax filing extension (DOR)
		Sec. 6	. ''
50	Art. 5, Sec. 9	Art. 18,	Innocent spouse limits (DOR)
		Sec. 7	
51	Art. 5, Sec. 10	Art. 13,	Notify DOR of fed tax changes (DOR)
		Sec. 4	
51	No provision	Art. 5, sec.	Time extension, property value appeals,
7.	T V F T V T T T T T T T T T T T T T T T	1 2	combat zones (w/language change)
51	Art. 5, Sec. 11	Art. 13,	Electronic payment of refunds (DOR)
	740. 5, 500. 11	Sec. 5	Blockforme paymont of fertalias (BOR)
51	Art. 5, Sec. 12 ©	No '	Preparer penalty if reckless disregard
J1 .	Att. 5, 500. 12	provision	(DOR)
£ 1	Ant 5 Con 12	 	
51	Art. 5, Sec. 13	Art. 13,	Fraudulent refund claims – Senate has
50	A / 5 G 15	Secs. 6-7	updated language (DOR)
52	Art. 5, Sec. 15	Art. 19,	Resident trusts
		Sec. 2	
53	Art. 5, Sec. 16,	Art. 13,	Tech. change, taxes based on net
	first two bullets	Sec. 8	income, and bond interest (DOR)
54	Art. 5, Sec. 17,	Art. 13,	Tech. change, bond interest, youthworks
	first three bullets	Sec. 9	bonus depreciation for converted corps
			(DOR)
55	Art. 5, Sec. 18	Art. 13,	Tech. change, environmental tax, bonus
360		Sec. 10	depreciation reference (DOR)
56	Art. 5, Sec. 19	Art. 13,	Tech change, taxes based on net income
		Sec. 11	(DOR)
58	Art. 5, Sec. 24	no	Working family credit, replace obsolete
	o o	provision	IRC reference
58	Art. 5, Sec. 27	Art. 13, sec.	K-12 credit, qualifying curriculum areas
	, , , , , , , , , , , , , , , , , , , ,	12	(DOR)
66	Art. 5, Sec. 38	Art. 5, Sec.	Withholding by publicly traded
.00	1111. 3, 500. 30	17	partnerships
66	Art. 5, Sec. 39	Art. 13,	Definition MN taxable estate (DOR)
UU §	Mi. 3, 500. 33	1	Definition with taxable estate (DOR)
	A-4 5 C - 40	Sec. 14	The state of the s
66	Art. 5, Sec. 40,	Art. 13,	Estate tax computation (DOR)
(5	first part only	Sec. 15	
67	Art. 5, Sec. 43	Art. 13,	Rule repealer (DOR)
		Sec. 16	

SET ASSUE

MISCELLANEOUS ARTICLE - SAME AND SIMILAR PROVISIONS

Summary Page	House	Senate	Description
123	Art. 11, Sec. 2	Art. 18, Sec. 2	Taxpayer Rights Advocate assumes duties of case reviewer. (DOR)
124	Art. 11, Sec. 4	Art. 12, Sec. 1	Identifies tax preparers subject to regulations; Senate exempts fiduciaries, preparers who prepare fewer than 6 returns per year, individuals who prepare returns for close relatives, and individuals who prepare their employer's return from the refund anticipation loan disclosure
	Art. 11, Sec. 12 *	Art. 12, Sec. 8	requirements; House does not.
124	Art. 11, Sec. 5 ⊀	Art. 12, Sec.2	Tax preparers itemized bills required.
125	Art. 11, Sec. 7 ×	Art. 12, Sec 3	Tax preparers administration penalties.
125	Art. 11, Secs. 8 – 10 ⊀	Art. 12, Secs. 4 – 6	Exchange of data on tax preparers.
125	Art. 11, Sec. 11 🔨	Art. 12, Sec. 7	Tax preparers data privacy.
125	Art. 11, Sec. 13 🗼	Art. 12, Sec. 9	Tax preparers penalty publications. Senate includes preparers subject to administrative penalties on the list; House only lists preparers subject to criminal penalties.
127	Art. 11, Sec. 14	Art. 18, Sec. 3	Date of assessment of a consent agreement.
127	Art. 11, Sec. 15	Art. 18, Sec. 4	Offer in compromise deposit requirement.
127	Art. 11, Sec. 16	Art. 18, Sec. 5	Transcription of liens to Secretary of State.
127	Art. 11, Sec. 17	Art. 12, Sec. 10	Fines for petty misdemeanors in revenue recapture program.
127	Art. 11, Sec. 19	Art. 12, Sec. 11	Updates cross-reference.
127	Art. 11, Sec. 20	Art. 18, Sec. 8	Sending orders of assessment by electronic mail.
128	Art. 11, Sec. 22	Art. 18, Sec. 9	Penalty for extended delinquency.
128	Art. 11, Sec. 24	Art. 18, Sec. 11	Penalty for submitting incorrect employee withholding exemption certificate to employer.
128	Art. 11, Sec. 25	Art. 12, Sec. 12	Termination or suspension of electronic filing authority for tax preparers.
129	Art. 11, Sec. 27	Art. 18, Sec. 12	Personal liability standard for withholding tax.
129	Art. 11, Sec. 28	Art. 18, Sec. 16	Obsolete language in Unfair Cigarette Sales Tax Act.
129	Art. 11, Sec. 30	Art. 24, Sec. 7	Definition of fee and tax.

CDX polo

MISCELLANEOUS ARTICLE – SAME AND SIMILAR PROVISIONS

Senate adds statement that this is not
intended to extend or limit
Constitutional requirement that bills to
raise revenue must originate in the
House.

Property Tax Issues – Same and Similar provisions

Summary				
page	House	Senate	Description	
9	Art. 2, Sec. 1 X	Art. 8, Sec. 15	Biomass generation facility - Benson	
9	Art. 2, Sec. 2	Art. 22, Sec. 5	Crown hydro – Minneapolis	
9 -	Art. 2, Sec. 3 x	Art. 8, Sec. 18	Generation facility – Faribault	
10	Art. 2, Sec. 5 x	Art. 8, Sec. 24	Generation facility – Shakopee	
10	Art. 2, Sec. 6 X	Art. 8, Sec. 23	Generation facility – Cambridge	
11 .	Art. 2, Sec. 7 /	Art. 22, Sec. 6	Generation facility – Blooming Grove Twp	
11	No provision	Art. 8, Sec. 16 >	Generation facility – Mankato - changes	
			criteria (use Senate language)	
12	Art. 2, Sec. 8	Art. 22, Sec. 7	Efficiency determination – electric generation	
	<i>*</i>		facility (use House language)	
12	Art. 2, Sec. 9 ×	Art. 22, Sec. 8	Sliding scale exclusion	
15	Art. 2, Sec. 15	Art. 8, Sec. 31	Lead hazard reduction valuation exclusion	
18	Art. 2, Sec. 18	Art. 8, Sec. 38	Ag homestead, grandson/granddaughter	
20	Art. 2, Sec. 23	Art. 8, Sec. 41	Noncommercial aircraft hangars only (other	
	X		parts of this section not the same)	
23	Art. 2, Sec. 27	Art. 8, Sec. 51	Ramsey County library levy & technical	
		& Art. 14, Sec.	changes (other parts of section not the same)	
		33		
26	Art. 2, Sec. 33	Art. 12, Sec. 13X	Early payment of e-file PTR claims	
26	Art. 2, Secs.	SF 310 (Passed	Town total revenue defined and levy	
000	35-36	Senate)	authorization clarified	
26	Art. 2, Secs.	Art. 12, Secs.	Town collections for emergency services (use	
	37-38 🕺 🦓	26-27	House language with effective dates)	
29	Art. 2, Sec. 46	Art. 8, Sec. 68	Recapture – Caponi Art Park (use House	
	*		language for correct effective date)	
29	Art. 2, Sec. 47	Art. 8, Sec. 69	EMS special taxing districts authorization	
			date extension	
30	Art. 2, Sec. 48	Art. 22, Sec. 23	Big Marine Lake veterans camp (use House	
<u> </u>			Language)	
32	Art. 2, Sec. 53	Art. 8, Sec. 67	Caponi Art Park special assessment repealer	
	X		(use House language)	

Property tax issues – provisions with costs or slight policy differences

Summary page	House	Senate	Description
10	Art. 2, Sec. 4	Art. 8, Sec. 17/25	Generation facility – Cannon Falls (local
			approval for county? city? school district?)
- 32	Art. 2, Sec. 52	Art. 8, Sec. 72	Great River School exemption (has \$15K
			cost in FY '06)



Federal Update Differences

House has/Senate does not have

- -conformity with Public-Law 109-7 (exclusive of federal disaster mitigation payments)
- -conformity with health savings accounts

Senate has/House does not have

-conformity with standard deductions for married couples for 2007 and 2008 taxable years

Minor conforming changes would be needed to coordinate merging of three Senate update provisions.



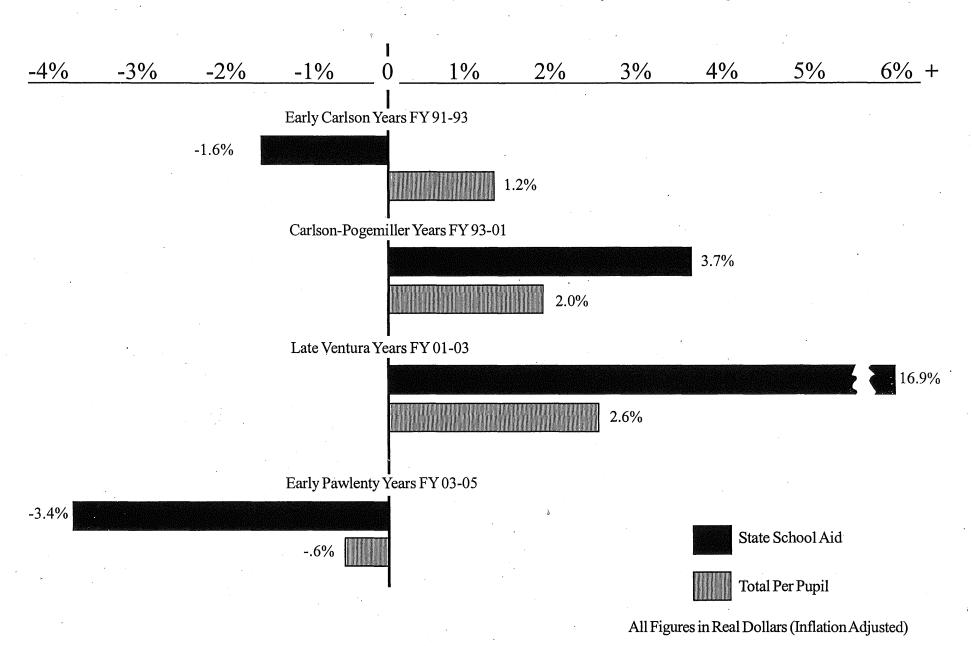
...... moves to amend H. F. No. 785, the third 1 engrossment, as follows: Page 121, after line 35, insert: 3 "(b) In addition to the opportunity for a conference under paragraph (a), the commissioner shall also provide the railroad 5 and utility companies the opportunity to discuss any questions 6 or concerns relating to the values established by the 7 commissioner through certification or notice in a less formal manner. This does not change or modify the deadline for requesting a conference under paragraph (a), the deadline in 10 section 271.06 for appealing an order of the commissioner in-Tax 11 Court, or the deadline in section 278.01 for filing-a-property 12 tax-claim-or-objection-in-Tax-Court-or-district appealing 13 property taxes in court." 14 Page 121, delete line 36 15

Page 122, delete lines 1-10

16

State School Aids and Total School Revenue

FY 1991-2005/Governors Carlson, Ventura & Pawlenty - Annual Averages



02:53:38

SENATE CONFERENCE COMMITTEE

	HF
	OR
	SF HF 785
CHAIR:_	KRINKE
ROOM:_	15 CAPITOL
TIME:	7:55 pm
DATE:	May 18, 2005

Remarks:

Senate Committee Meeting Log

Date: May	18,7005 Day: Wednesday Start Time: 7:55pm
Agenda	
Bill # (or Topic)	HF 185
Author	KRINKLE / POHEMILLER
Short Descriptor	OMVIBUS DAX BILL
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Action(s)	
	(O) SIDE BY SIDE
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Action(s)	
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