

Senate Response to House Offer 1: May 21, 2025 1:00pm

5/21/2025 7:11 PM

Income and Corporate Franchise (Senate article 1, House article 1)

Counter: Governor's language, House sections 4 and 19—repeal of K-12 credit refund assignability

ACCEPT

Counter: Governor's language, House sections 10 and 11—short line railroad credit certification and transfer

ACCEPT

New: Senate sections 1, 2, 12—political contribution refund electronic filing system

ACCEPT

New: House sections 6 and 12—coerced debt subtraction

ACCEPT only along with Senate Article 1, section 18 included (coerced debt only; exclusion from income for renter's credit)

New: House section 17—retirement annuity contribution errors corrected

AGREED

Sales and use tax (Senate article 3, House article 2)

New: House section 11—brewer return requirements (clarify effective date)

ACCEPT

Property (Senate article 2, House article 3)

Accept: Senate Sections 2, 13, 14—attachments and appurtenances

AGREED

Senate Sections 3 and 5—tribal-owned property tax exemptions for Leech Lake Band of Ojibwe and Grand Portage Band

ACCEPT

Accept: Senate Sections 21 to 24—land bank abatement

AGREED

Accept: Senate Section 25—Bloomington property tax exemption extension

AGREED

Property Tax Aids (Senate article 4, House article 4)

Accept: Senate Section 15—all aid penalty forgiveness provisions—cities of Stewart, Alpha, Odin, and Trosky

AGREED

New: House section 4—LGA base aid for the city of Baldwin

ACCEPT

Public Finance Article (Senate article 7, House article 6)

Accept: Senate article 7

AGREED

Miscellaneous (Senate article 10, House article 7)

Counter: House sections 1 to 7 and 9—Tax Expenditure Review Commission (TERC) changes

ACCEPT for sections 2, 3, 6, 7 only

New: Senate section 12—agricultural society debt limit increase

ACCEPT

Accept: Senate sections 35, 51, and 58 (paragraph (b))—repeal of local cannabis aid

AGREED

Accept: Senate sections 50, 58 (paragraphs (a) and (d))—repeal of controlled substances tax

AGREED

DOR Policy and Technical Bill (Senate articles 11-13, House articles 8-10)

Counter: Senate article 11, section 1 and sections 3 to 11—removing pass-through entity tax provision for which Department of Revenue requested deletion

ACCEPT

Accept: Senate article 12

AGREED

Accept: Senate article 13

AGREED

New: House article 10, section 5—lawful gambling reporting requirement changes

ACCEPT