

House Offer 2

May 22, 2025

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

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

House sections 6 and 12—coerced debt subtraction

House section 18—SEIU Minnesota stipend payment subtraction

House section 1—beginning farmer priority allocations

Property (Senate article 2, House article 3)

Senate sections 2, 13, 14—attachments and appurtenances

Senate sections 3 and 5—tribal-owned property tax exemptions for Leech Lake Band of Ojibwe and Grand Portage Band; New language for Mille Lacs Band of Ojibwe (1SS-JS002); House section 20—Red Lake Nation College exemption

Senate section 15—confessions of judgment interest rate changes for homesteaded properties

Senate section 16—tax levy for free music in third-class cities

Senate section 26—fiscal disparities property tax statement

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

Senate section 5—township aid modification

Senate section 12—public safety aid report

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

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

TIF (Senate article 6, House article 5)

Senate sections 2 to 19—all Senate special TIF legislation

House sections 3—extension of certain temporary general law TIF authority

House section 28—special TIF authority for St. Cloud

Miscellaneous (Senate article 10, House article 7)

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

House section 14—provider tax research credit rate

House section 15—provider tax – pharmacy refund timing

House section 25—extension of availability of grant to Minneapolis

Senate section 12—agricultural society debt limit increase