## 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

## Property (Senate article 2, House article 3)

Senate section 1, excluding 30.6 to 30.9 – airport property tax exemption

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 6 – conservation easement reduction

Senate section 9 – Class 4d(1)

Senate section 10 – Class 1c (homestead resorts)

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 sections 17 to 20 – border cities changes

Senate section 26—fiscal disparities property tax statement

House section 1 – Alliance

## 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

## 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