

SENATE OMNIBUS TAX BILL - (SF 1811 as amended by A-2 DE & A-32)

CHANGES RELATIVE TO FEBRUARY 2023 FORECAST

\$\$\$ in thousands | BOLD indicates rows that total | Tax Revenues: Negative # = Revenue Reduction | Refunds, Aids, & Credits: Negative # = Spending Reduction

BUDGET TARGETS			
	FY23-25	FY26/27	FY23-27
INITIAL BUDGET TARGET:	3,000,000	1,300,000	4,300,000
REVISION FOR STADIUM RESERVE:	(340,834)	(397,527)	(738,361)
REVISED BUDGET TARGET:	2,659,166	902,473	3,561,639
REVISED BUDGET TARGET:	2,659,166	902,473	3,561,639
OVER/UNDER TARGET AMOUNT:	0	0	0

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
GENERAL FUND TAX REVENUES:												
INDIVIDUAL INCOME TAX												
1	1811	Rest	Federal conformity - limitation on excess business losses (ARPA)	TY26	-	-	-	-	20,700	48,300	69,000	69,000
2	1811	Rest	Federal conformity - extend limitation on excess business losses (IRA)	TY27-28	-	-	-	-	-	21,400	21,400	21,400
3	1811	Rest	Federal conformity - modify nonresident adjustment calc. (2023 Ch. 1)	Various	-	4,400	(700)	3,700	(1,000)	(1,400)	(2,400)	1,300
4	2893	Rest	Federal conformity - emergency expense withdrawals (SECURE 2.0)	TY24	-	-	(1,300)	(1,300)	(1,300)	(1,300)	(2,600)	(3,900)
5	2893	Rest	Federal conformity - simplified employee pension plans (SECURE 2.0)	TY23	-	(100)	(100)	(200)	(100)	(100)	(200)	(400)
6	2893	Rest	Federal conformity - distributions from 529 to Roth IRAs (SECURE 2.0)	TY24	-	-	(1,200)	(1,200)	(1,200)	(1,300)	(2,500)	(3,700)
7	2893	Rest	Federal conformity - qualified charitable dists. from IRAs (SECURE 2.0)	TY23	-	(500)	(1,000)	(1,500)	(1,000)	(1,200)	(2,200)	(3,700)
8	2893	Rest	Federal conformity - IRA distributions for federal disasters (SECURE 2.0)	1/26/2021	-	(900)	(500)	(1,400)	-	-	-	(1,400)
9	2893	Rest	Federal conformity - limit deduct. char. cons. easements (SECURE 2.0)	12/29/2022	-	4,200	3,300	7,500	2,800	1,900	4,700	12,200
10	2893	Rest	Federal conformity - def. sales, stock to empl. stock own plan (SECURE 2.0)*	TY28	-	-	-	-	-	-	-	-
11	2893	Rest	Federal conformity - excl. for 1st responder retirement ben. (SECURE 2.0)*	TY27-28	-	-	-	-	-	-	-	-
12	1811	Rest	One-time refundable credit payment	TY23	-	(1,088,000)	-	(1,088,000)	-	-	-	(1,088,000)
13	15	Putnam	Social Security subtraction modification	TY23	-	(235,800)	(260,400)	(496,200)	(279,500)	(297,300)	(576,800)	(1,073,000)
14	15	Putnam	Public pension subtraction	TY23	-	(41,200)	(41,000)	(82,200)	(40,900)	(40,700)	(81,600)	(163,800)
15	1811	Rest	Child Tax Credit	TY23	-	(316,500)	(332,400)	(648,900)	(341,400)	(349,100)	(690,500)	(1,339,400)
16	9	Hauschild	Child & Dependent Care Credit modification	TY23	-	(224,100)	(225,900)	(450,000)	(227,600)	(229,500)	(457,100)	(907,100)
17	860	Kunesh	K12 Education Credit modification	TY23	-	(11,100)	(11,700)	(22,800)	(12,000)	(12,200)	(24,200)	(47,000)
18	1600	Putnam	Working Family Credit expansion for ITIN filers	TY23	-	(9,800)	(10,000)	(19,800)	(10,200)	(10,400)	(20,600)	(40,400)
19	1874	Rest	Angel Tax Credit	TY23	-	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(10,000)	(20,000)
20	2765	Hauschild	Film Production Credit modifications	TY23	-	(4,200)	(5,000)	(9,200)	(5,100)	(5,200)	(10,300)	(19,500)
21	1879	Putnam	Beginning Farmer Tax Credit extension	TY23	-	(4,000)	(4,000)	(8,000)	(4,000)	(4,000)	(8,000)	(16,000)
22	1405	Rest	Political Contribution Refund increase	1/1/2024	-	(700)	(1,400)	(2,100)	(1,400)	(1,400)	(2,800)	(4,900)
23	2007	Housley	Manufactured Home Park Credit to cooperatives	TY23	-	(350)	(380)	(730)	(400)	(430)	(830)	(1,560)
24	1155	Weber	Short Line Railroad Construction Credit	TY23	-	(1,400)	(1,400)	(2,800)	(1,400)	(1,400)	(2,800)	(5,600)
25	1512	Nelson	New Markets Tax Credit	Various	-	-	-	-	-	(1,800)	(1,800)	(1,800)
26	2729	Rest	Definition of resident trust modification	TY25	-	-	-	-	(7,300)	(11,500)	(18,800)	(18,800)
27	2346	Rest	Nonresident income modifications	TY26	-	-	-	-	-	(2,500)	(2,500)	(2,500)
28	2345	Drazkowski	2021 unemployment benefit subtraction for 14-17 year-olds	TY21	-	(10)	-	(10)	-	-	-	(10)
29	1811	Rest	Military Credit Due Date Change	TY23	-	(200)	-	(200)	-	-	-	(200)
30	783	Rest	Stillborn children credit modification	TY23	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
31	2443	Klein	Pass-through entity modification	TY22	-	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
32	15	Putnam	<i>Interaction - Social Security subtraction & public pension subtraction</i>	-	-	1,000	1,000	2,000	1,000	1,000	2,000	4,000
33	1828	Klein	<i>Interaction - Local Government Aid Increase</i>	-	-	-	180	180	180	180	360	540
34	1828	Klein	<i>Interaction - County Program Aid Increase</i>	-	-	-	180	180	180	180	360	540
35	1957	Rest	<i>Interaction - Class 4d Transition Aid</i>	-	-	-	-	-	10	10	20	20
36	1172	Mathews	<i>Interaction - Electric Utility Transition Aid</i>	-	-	-	10	10	20	-	20	30
37	697	Hauschild	<i>Interaction - PILT Increase</i>	-	-	-	10	10	10	10	20	30
38	1608	Weber	<i>Interaction - Watershed Districts Levy Authority Increase</i>	-	-	-	-	-	(60)	(60)	(120)	(120)
39	3233	Dibble	<i>Interaction - Regional Transit Bonding Authority Increase</i>	-	-	-	(10)	(10)	(100)	(140)	(240)	(250)
40			SUBTOTAL: INDIVIDUAL INCOME TAX		-	(1,934,260)	(898,710)	(2,832,970)	(916,060)	(904,950)	(1,821,010)	(4,653,980)
41			<i>**Fiscal effects beginning outside of the budget forecast period</i>									

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
42												
43			CORPORATE INCOME TAX									
44	1340	Dziedzic	Historic Rehabilitation Tax Credit Reinstatement	Various	-	(700)	(3,100)	(3,800)	(8,100)	(14,700)	(22,800)	(26,600)
45		Rest	Worldwide Combined Reporting	TY24	-	104,000	348,000	452,000	353,800	363,700	717,500	1,169,500
46	1828	Klein	Interaction - Local Government Aid Increase		-	-	210	210	210	210	420	630
47	1828	Klein	Interaction - County Program Aid Increase		-	-	210	210	210	210	420	630
48	1172	Mathews	Interaction - Electric Utility Transition Aid		-	-	10	10	20	10	30	40
49	697	Hauschild	Interaction - PILT Increase		-	-	10	10	10	10	20	30
50	1608	Weber	Interaction - Watershed Districts Levy Authority Increase		-	-	-	-	(60)	(60)	(120)	(120)
51	3233	Dibble	Interaction - Regional Transit Bonding Authority Increase		-	-	(10)	(10)	(120)	(160)	(280)	(290)
52			SUBTOTAL: CORPORATE INCOME TAX		-	103,300	345,330	448,630	345,970	349,220	695,190	1,143,820
53												
54			SALES TAX									
55	1238	Dahms	County fair exemption expansion	DFE	-	(30)	(30)	(60)	(30)	(30)	(60)	(120)
56	1444	Rest	Firearm storage units exemption	7/1/2023	-	(20)	(20)	(40)	(20)	(20)	(40)	(80)
57	1063	Westrom	Fiber and conduit for broadband exemption	7/1/2023	-	(2,200)	(2,200)	(4,400)	(2,300)	(2,350)	(4,650)	(9,050)
58	1873	Rest	Exemption for amenities included with admission to athletic events	7/1/2022	-	(660)	(350)	(1,010)	(360)	(370)	(730)	(1,740)
59	2949	Rest	Exemption for sales to nonprofit blood centers	1/1/2020	-	(1,400)	(300)	(1,700)	(300)	(300)	(600)	(2,300)
60	1589	Eichorn	Snowmobile club exemption expansion	7/1/2023	-	(50)	(60)	(110)	(60)	(60)	(120)	(230)
61	313	Drazkowski	Construction materials exemption mod. - Mazeppa fire-damaged building	3/12/18 - 12/31/24	-	(20)	-	(20)	-	-	-	(20)
62	64	Limmer	Construction materials exemption mod. - North Metro Range	9/1/21 - 12/30/23	-	(290)	-	(290)	-	-	-	(290)
63	1413	Rest	Retroactive and ongoing exemption for natural gas fees	9/1/2021 - 12/31/26	-	(7,110)	(2,380)	(9,490)	(2,380)	(1,760)	(4,140)	(13,630)
64	2718	Green	Construction materials exemption - Beltrami County	4/1/24 - 12/31/27	-	-	-	-	(970)	(970)	(1,940)	(1,940)
65	1860	Coleman	Construction materials exemption - City of Chanhassen	2/1/24 - 1/31/27	-	-	(260)	(260)	(260)	(260)	(520)	(780)
66	500	Hauschild	Construction materials exemption - Chisholm public schools	1/1/22 - 12/31/24	-	(420)	(420)	(840)	-	-	-	(840)
67	500	Hauschild	Construction materials exemption - Duluth public schools	7/1/21 - 12/31/24	-	(510)	-	(510)	-	-	-	(510)
68	500	Hauschild	Construction materials exemption - Ely public schools	5/2/19 - 12/31/23	-	(360)	-	(360)	-	-	-	(360)
69	500	Hauschild	Construction materials exemption - Hibbing public schools	5/2/19 - 12/31/24	-	(260)	-	(260)	-	-	-	(260)
70	2686	Farnsworth	Construction materials exemption - Itasca County	5/1/21 - 12/31/24	-	(150)	(150)	(300)	(150)	-	(150)	(450)
71	2403	Rest	Construction materials exemption - MSP Airport	7/1/23 - 6/30/24	-	(7,560)	-	(7,560)	-	-	-	(7,560)
72	2177	Kupec	Construction materials exemption - City of Moorhead	3/1/24 - 3/31/27	-	-	(240)	(240)	(240)	(240)	(480)	(720)
73	500	Hauschild	Construction materials exemption - Nashwauk-Keewatin public schools	1/1/22 - 12/31/24	-	(620)	(620)	(1,240)	-	-	-	(1,240)
74	500	Hauschild	Construction materials exemption - Northern Lights Academy	1/1/22 - 12/31/24	-	(160)	(160)	(320)	-	-	-	(320)
75	500	Hauschild	Construction materials exemption - Northland learning center	1/1/22 - 12/31/24	-	(190)	(190)	(380)	-	-	-	(380)
76	2545	Xiong	Construction materials exemption - City of Oakdale	9/1/23 - 12/31/26	-	-	(250)	(250)	(250)	(250)	(500)	(750)
77	3037	Bahr	Construction materials exemption - City of Ramsey	1/1/2023	-	(350)	(350)	(700)	(350)	(350)	(700)	(1,400)
78	2736	Johnson	Construction materials exemption - Red Lake County School District	1/1/21 - 12/31/25	-	-	(400)	(400)	-	-	-	(400)
79	2530	Dahms	Construction materials exemption - Red Rock Central School District	1/1/22 - 6/30/25	-	(530)	(530)	(1,060)	-	-	-	(1,060)
80	500	Hauschild	Construction materials exemption - Rock Ridge Public Schools	5/2/19 - 12/31/23	-	(3,050)	-	(3,050)	-	-	-	(3,050)
81	2857	Miller	Construction materials exemption - City of Spring Grove	12/23/22 - 12/31/27	-	(130)	-	(130)	-	-	-	(130)
82	2530	Dahms	Construction materials exemption - Springfield School District	1/1/22 - 6/30/25	-	(370)	(370)	(740)	-	-	-	(740)
83	1466	Morrison	Construction materials exemption - City of Wayzata	4/1/20 - 12/31/24	-	(1,080)	-	(1,080)	-	-	-	(1,080)
84	473	Mitchell	Construction materials exemption - Woodbury Central Park	7/1/23 - 12/31/25	-	-	(520)	(520)	(520)	-	(520)	(1,040)
85			SUBTOTAL: SALES TAX		-	(27,520)	(9,800)	(37,320)	(8,190)	(6,960)	(15,150)	(52,470)
86												
87			TOTAL TAX REVENUES		-	(1,858,480)	(563,180)	(2,421,660)	(578,280)	(562,690)	(1,140,970)	(3,562,630)
88												

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
89			PROPERTY TAX AIDS & CREDITS:									
90												
91			PROPERTY TAX REFUNDS									
92	1152	Weber	Classification change for solar energy systems	AY24	-	-	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)
93	764	Hauschild	Property tax exemption for Indian tribal owned property in Minneapolis	Pay 2023	-	-	Negligible	Negligible	Negligible	Negligible	Negligible	Negligible
94	637	McEwen	Saint Ann's senior residence exemption	Pay 2023	-	-	10	10	10	10	20	30
95	369	Hoffman	Energy storage systems exemption	AY24	-	-	-	-	20	20	40	40
96	1957	Rest	Class 4d modifications	AY24	-	-	-	-	2,660	2,660	5,320	5,320
97	973	Weber	First-tier valuation limit increase for agricultural homesteads	AY24	-	-	-	-	640	640	1,280	1,280
98	331	Hoffman	Green Acres deferment modification for certain property	AY24	-	-	-	-	Negligible	Negligible	Negligible	Negligible
99	174	Oumou Verbeten	Property Tax Refund eligibility expansion for ITIN filers	Various	-	-	2,000	2,000	2,000	2,000	4,000	6,000
100	973	Weber	Homestead resorts tier limit increase	AY24	-	-	-	-	10	10	20	20
101	772	Mitchell	Disabled veteran market value exclusion increase	AY23	-	-	(290)	(290)	(310)	(340)	(650)	(940)
102	138	Howe	Spousal benefit mod. for disabled veterans' homestead market value exclusion	AY23	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
103	973	Weber	Homestead market value exclusion increase	AY24	-	-	-	-	(6,080)	(6,080)	(12,160)	(12,160)
104	1242	Putnam	Modifying definition of attachments and appurtenances for coop utility lines	AY24	-	-	-	-	30	30	60	60
105	272	Klein	Additional refund modifications	Pay 2024	-	-	1,900	1,900	2,000	2,700	4,700	6,600
106	1828	Klein	Interaction - Local Government Aid Increase		-	-	(1,090)	(1,090)	(1,090)	(1,090)	(2,180)	(3,270)
107	1828	Klein	Interaction - County Program Aid Increase		-	-	(1,090)	(1,090)	(1,090)	(1,090)	(2,180)	(3,270)
108	1957	Rest	Interaction - Class 4d Transition Aid		-	-	-	-	(20)	(20)	(40)	(40)
109	1172	Mathews	Interaction - Electric Utility Transition Aid		-	-	(70)	(70)	(110)	(40)	(150)	(220)
110	697	Hauschild	Interaction - PILT Increase		-	-	(50)	(50)	(50)	(50)	(100)	(150)
111	1608	Weber	Interaction - Watershed Districts Levy Authority Increase		-	-	-	-	340	340	680	680
112	3233	Dibble	Interaction - Regional Transit Bonding Authority Increase		-	-	50	50	610	830	1,440	1,490
113			SUBTOTAL: PROPERTY TAX REFUNDS		-	-	1,370	1,370	(430)	530	100	1,470
114												
115			LOCAL GOVERNMENT AIDS									
116	1828	Klein	Local Government Aid Increase	Pay 2024	-	-	40,000	40,000	40,000	40,000	80,000	120,000
117	A-13	Rest	LGA partial advanced payment for aids payable in 2025	Pay 2025	-	-	74,883	74,883	(74,883)	-	(74,883)	-
118	1828	Klein	County Program Aid Increase	Pay 2024	-	-	40,000	40,000	40,000	40,000	80,000	120,000
119	1728	Dahms	City of Echo 2021 Aid Penalty Forgiveness	DFE	46	-	-	-	-	-	-	46
120	1729	Dahms	City of Morton 2021 Aid Penalty Forgiveness	DFE	79	-	-	-	-	-	-	79
121	697	Hauschild	Payment In Lieu of Taxes modifications	Pay 2024	-	-	1,720	1,720	1,720	1,720	3,440	5,160
122	526	Klein	Soil & Water Conservation District Aid	Pay 2023	-	12,723	12,723	25,446	12,723	12,723	25,446	50,892
123	1172	Mathews	Electric Utility Transition Aid	Pay 2024	-	-	2,120	2,120	3,430	1,420	4,850	6,970
124		Rest	Phaseout of Utility Valuation Transition Aid	Pay 2024	-	-	(4)	(4)	(9)	(14)	(23)	(27)
125	1828	Klein	Mahnomen Property Tax Reimbursement Aid	Pay 2024	-	-	160	160	160	160	320	480
126		Rest	Onetime Public Safety Aid	Pay 2023	-	325,000	-	325,000	-	-	-	325,000
127		Rest	--[Crisis Response & Criminal Investigation Grants]	Pay 2023	-	[25,000]	-	[25,000]	-	-	-	[25,000]
128	1811	Rest	Onetime Tribal Nation Housing and Homelessness Aid	Pay 2023	-	44,000	-	44,000	-	-	-	44,000
129	1957	Rest	Class 4d Transition Aid**	Pay 2025	-	-	-	-	580	580	1,160	1,160
130			SUBTOTAL: LOCAL GOVERNMENT AIDS		125	381,723	171,602	553,325	23,721	96,589	120,310	673,760
131			**Aid is payable in only 2025 and 2026									
132												
133			SCHOOL BUILDING BOND AGRICULTURAL CREDIT									
134	973	Weber	Interaction - reduction from 1st-tier valuation limit increase		-	-	-	-	(1,250)	(1,420)	(2,670)	(2,670)
135			SUBTOTAL: SCHOOL BUILDING BOND AGRICULTURAL CREDIT		-	-	-	-	(1,250)	(1,420)	(2,670)	(2,670)
136												
137			TOTAL PROPERTY TAX AIDS AND CREDITS		125	381,723	172,972	554,695	22,041	95,699	117,740	672,560

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
138												
139			MISCELLANEOUS GENERAL FUND ITEMS:									
140												
141			REVENUE (Negative # = Revenue Reduction)									
142	1587	Dibble	Solid Waste Management Tax Distribution ▲ (SCORE grants)	DFE	-	-	-	-	-	(18,400)	(18,400)	(18,400)
143	1811	Rest	Payment Agreement Fee Removal	DFE	-	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)	(6,000)
144	764	Hauschild	Property tax exemption for Indian tribal owned property in Minneapolis (CI levy loss)	Pay 2023	-	(10)	-	(10)	-	-	-	(10)
145	1056	Dibble	Metropolitan revenue distribution changes	Pay 2024	-	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
146	3208	Hauschild	Gross Proceeds Minerals Tax - Revenue	TY23	-	-	-	-	1,500	1,400	2,900	2,900
147			SUBTOTAL: REVENUE		-	(1,510)	(1,500)	(3,010)	-	(18,500)	(18,500)	(21,510)
148												
149			EXPENDITURES (Negative # = Spending Reduction)									
150	453	Klein	Senior Deferral Program Modifications	Pay 2024	-	-	260	260	640	650	1,290	1,550
151	2856	Miller	Grant for City of Spring Grove - fire recovery	7/1/2023	-	250	-	250	-	-	-	250
152	1548	Rest	Local Election Expense Reimbursement - Local Election Reimbursement Account	7/1/2023	-	6,000	6,000	12,000	6,000	6,000	12,000	24,000
153	1548	Rest	Local Election Expense Reimbursement - Voting Equip. & Infrastructure Grant Acct.	7/1/2023	-	4,000	4,000	8,000	4,000	4,000	8,000	16,000
154	3208	Hauschild	Gross Proceeds Minerals Tax - Distribution	PY23	-	-	-	-	-	1,500	1,500	1,500
155			SUBTOTAL: EXPENDITURES		-	10,250	10,260	20,510	10,640	12,150	22,790	43,300
156												
157			TOTAL MISCELLANEOUS GENERAL FUND ITEMS (SPENDING - REVENUE)		-	11,760	11,760	23,520	10,640	30,650	41,290	64,810
158												
159			STADIUM RESERVE									
160												
161			REVENUE (Negative # = Revenue Reduction)									
162	2098	Marty	Balance from Stadium Reserve	7/1/2023	366,179	-	-	-	-	-	-	366,179
163	2098	Marty	Repeal Stadium Reserve Deposit	7/1/2023	-	150,783	161,353	312,136	167,784	174,518	342,302	654,438
164	2098	Marty	Repeal Minneapolis Advance Repayments	7/1/2023	-	(2,542)	(2,542)	(5,084)	(2,542)	(2,542)	(5,084)	(10,168)
165			SUBTOTAL: REVENUE		366,179	148,241	158,811	307,052	165,242	171,976	337,218	1,010,449
166												
167			EXPENDITURES (Negative # = Spending Reduction)									
168	2098	Marty	Stadium Bonds Payoff (Prepayment)	7/1/2023	377,000	-	-	-	-	-	-	377,000
169	2098	Marty	Perimeter Fence Construction	7/1/2023	15,700	-	-	-	-	-	-	15,700
170	2098	Marty	Football Stadium Debt Service Payment Cessation	7/1/2023	-	(30,152)	(30,151)	(60,303)	(30,152)	(30,157)	(60,309)	(120,612)
171			SUBTOTAL: EXPENDITURES		392,700	(30,152)	(30,151)	(60,303)	(30,152)	(30,157)	(60,309)	272,088
172												
173			TOTAL STADIUM RESERVE (SPENDING-REVENUE)		26,521	(178,393)	(188,962)	(367,355)	(195,394)	(202,133)	(397,527)	(738,361)
174												
175			TOTAL GENERAL FUND NET IMPACT (SPENDING - REVENUE)		26,646	2,073,570	558,950	2,632,520	415,567	486,906	902,473	3,561,639
176												

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
177			NON-GENERAL FUND REVENUE CHANGES									
178												
179			LEGACY FUNDS		-	(1,560)	(575)	(2,135)	(435)	(405)	(840)	(2,975)
180	1238	Dahms	County fair exemption expansion	DFE	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
181	1444	Rest	Firearm storage units exemption	7/1/2023	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
182	1063	Westrom	Fiber and conduit for broadband exemption	7/1/2023	-	(100)	(150)	(250)	(100)	(150)	(250)	(500)
183	1873	Rest	Exemption for amenities included with admission to athletic events	7/1/2022	-	(40)	(20)	(60)	(20)	(20)	(40)	(100)
184	2949	Rest	Exemption for sales to nonprofit blood centers	1/1/2020	-	(80)	(20)	(100)	(20)	(20)	(40)	(140)
185	1589	Eichorn	Snowmobile club exemption expansion	7/1/2023	-	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)	(Negligible)
186	313	Drazkowski	Construction materials exemption mod. - Mazeppa fire-damaged building	3/12/18 - 12/31/24	-	(Negligible)	-	(Negligible)	-	-	-	(Negligible)
187	64	Limmer	Construction materials exemption mod. - North Metro Range	9/1/21 - 12/30/23	-	(20)	-	(20)	-	-	-	(20)
188	1413	Rest	Retroactive and ongoing exemption for natural gas fees	9/1/2021 - 12/31/26	-	(410)	(140)	(550)	(140)	(100)	(240)	(790)
189	2718	Green	Construction materials exemption - Beltrami County	4/1/24 - 12/31/27	-	-	-	-	(60)	(60)	(120)	(120)
190	1860	Coleman	Construction materials exemption - City of Chanhassen	2/1/24 - 1/31/27	-	-	(15)	(15)	(15)	(15)	(30)	(45)
191	500	Hauschild	Construction materials exemption - Chisholm public schools	1/1/22 - 12/31/24	-	(20)	(20)	(40)	-	-	-	(40)
192	500	Hauschild	Construction materials exemption - Duluth public schools	7/1/21 - 12/31/24	-	(30)	-	(30)	-	-	-	(30)
193	500	Hauschild	Construction materials exemption - Ely public schools	5/2/19 - 12/31/23	-	(20)	-	(20)	-	-	-	(20)
194	500	Hauschild	Construction materials exemption - Hibbing public schools	5/2/19 - 12/31/24	-	(10)	-	(10)	-	-	-	(10)
195	2686	Farnsworth	Construction materials exemption - Itasca County	5/1/21 - 12/31/24	-	(10)	(10)	(20)	(10)	-	(10)	(30)
196	2403	Rest	Construction materials exemption - MSP Airport	7/1/23 - 6/30/24	-	(440)	-	(440)	-	-	-	(440)
197	2177	Kupec	Construction materials exemption - City of Moorhead	3/1/24 - 3/31/27	-	-	(10)	(10)	(10)	(10)	(20)	(30)
198	500	Hauschild	Construction materials exemption - Nashwauk-Keewatin public schools	1/1/22 - 12/31/24	-	(40)	(40)	(80)	-	-	-	(80)
199	500	Hauschild	Construction materials exemption - Northern Lights Academy	1/1/22 - 12/31/24	-	(10)	(10)	(20)	-	-	-	(20)
200	500	Hauschild	Construction materials exemption - Northland learning center	1/1/22 - 12/31/24	-	(10)	(10)	(20)	-	-	-	(20)
201	2545	Xiong	Construction materials exemption - City of Oakdale	9/1/23 - 12/31/26	-	-	(10)	(10)	(10)	(10)	(20)	(30)
202	3037	Bahr	Construction materials exemption - City of Ramsey	1/1/2023	-	(20)	(20)	(40)	(20)	(20)	(40)	(80)
203	2736	Johnson	Construction materials exemption - Red Lake County School District	1/1/21 - 12/31/25	-	-	(20)	(20)	-	-	-	(20)
204	2530	Dahms	Construction materials exemption - Red Rock Central School District	1/1/22 - 6/30/25	-	(30)	(30)	(60)	-	-	-	(60)
205	500	Hauschild	Construction materials exemption - Rock Ridge Public Schools	5/2/19 - 12/31/23	-	(180)	-	(180)	-	-	-	(180)
206	2857	Miller	Construction materials exemption - City of Spring Grove	12/23/22 - 12/31/27	-	(10)	-	(10)	-	-	-	(10)
207	2530	Dahms	Construction materials exemption - Springfield School District	1/1/22 - 6/30/25	-	(20)	(20)	(40)	-	-	-	(40)
208	1466	Morrison	Construction materials exemption - City of Wayzata	4/1/20 - 12/31/24	-	(60)	-	(60)	-	-	-	(60)
209	473	Mitchell	Construction materials exemption - Woodbury Central Park	7/1/23 - 12/31/25	-	-	(30)	(30)	(30)	-	(30)	(60)
210												
211			SPECIAL REVENUE FUND CRISIS RESPONSE & CRIM. INVEST. ACCOUNT		-	25,000	-	25,000	-	-	-	25,000
212		Rest	Transfer in from general fund		-	25,000	-	25,000	-	-	-	25,000
213												
214			ENVIRONMENTAL FUND RESOURCE MANAGEMENT ACCOUNT		-	-	-	-	-	18,400	18,400	18,400
215	1587	Dibble	Solid Waste Management Tax Distribution ▲ (SCORE grants)		-	-	-	-	-	18,400	18,400	18,400
216												

LINE	S.F.	AUTHOR	ITEM	EFFECTIVE	FY2023	FY 2024	FY 2025	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2023-27
217			IRON RANGE SCHOOL CONSOLIDATION ACCOUNT		-	4,370	5,230	9,600	5,230	5,230	10,460	20,060
218	3208	Hauschild	Make permanent additional distribution		-	870	1,730	2,600	1,730	1,730	3,460	6,060
219	3208	Hauschild	Transfer from Douglas J. Johnson Fund		-	3,500	3,500	7,000	3,500	3,500	7,000	14,000
220												
221			TACONITE COUNTY ROAD & BRIDGE FUND		-	(850)	(1,690)	(2,540)	(1,690)	(1,690)	(3,380)	(5,920)
222	3208	Hauschild	Make permanent reduction distribution		-	(850)	(1,690)	(2,540)	(1,690)	(1,690)	(3,380)	(5,920)
223												
224			TACONITE ENVIRONMENTAL PROTECTION FUND		-	(10)	(20)	(30)	(20)	110	90	60
225	3208	Hauschild	Make permanent reduction distribution		-	(10)	(20)	(30)	(20)	(20)	(40)	(70)
226	3208	Hauschild	Gross proceeds and assistance area		-	-	-	-	-	130	130	130
227												
228			DOUGLAS J. JOHNSON ECONOMIC PROTECTION FUND		-	(3,510)	(10,120)	(13,630)	(10,120)	(10,070)	(20,190)	(33,820)
229	3208	Hauschild	Make permanent reduction distribution		-	(10)	(20)	(30)	(20)	(20)	(40)	(70)
230	3208	Hauschild	Gross proceeds and assistance area		-	-	-	-	-	50	50	50
231	3208	Hauschild	Transfer to Iron Range School Consolidation Account		-	(3,500)	(3,500)	(7,000)	(3,500)	(3,500)	(7,000)	(14,000)
232	3208	Hauschild	Douglas J. Johnson Fund transfer		-	-	(6,600)	(6,600)	(6,600)	(6,600)	(13,200)	(19,800)
233												
234			TACONITE PROPERTY TAX RELIEF ACCOUNT		-	(6,000)	-	(6,000)	-	90	90	(5,910)
235	3208	Hauschild	Transfer to Iron Range Resources & Rehabilitation account		-	(6,000)	-	(6,000)	-	-	-	(6,000)
236	3208	Hauschild	Gross proceeds and assistance area		-	-	-	-	-	90	90	90
237												
238			IRON RANGE RESOURCES & REHABILITATION ACCOUNT		-	6,000	6,600	12,600	6,600	7,140	13,740	26,340
239	3208	Hauschild	Transfer from Iron Range Resources & Rehabilitation account		-	6,000	-	6,000	-	-	-	6,000
240	3208	Hauschild	Gross proceeds and assistance area		-	-	-	-	-	540	540	540
241	3208	Hauschild	Transfer from Douglas J. Johnson Fund		-	-	6,600	6,600	6,600	6,600	13,200	19,800
242												

