

2025 SENATE OMNIBUS TAXES BILL - SC3276 (AS AMENDED BY THE A-1 AMENDMENT)

FEBRUARY 2025 FORECAST BASELINE

\$\$\$ in thousands | Tax Revenues: Negative # = Revenue Reduction | Property Tax, Aids & Credits (and other) Expenditures: Negative # = Spending Reduction

| LINE | SENATE FILE<br>& AUTHOR          | ITEM                                                                                         | EFFECTIVE<br>DATE    | SC3276           |                  |                  | SC3276 AS AMENDED BY A-1             |                 |                 |                  |                 |                  |                  |                  |               |
|------|----------------------------------|----------------------------------------------------------------------------------------------|----------------------|------------------|------------------|------------------|--------------------------------------|-----------------|-----------------|------------------|-----------------|------------------|------------------|------------------|---------------|
|      |                                  |                                                                                              |                      | FY25-27          | FY28-29          | FY25-29          | FY 2025                              | FY2026          | FY2027          | FY25-27          | FY2028          | FY2029           | FY28-29          | FY25-29          | Δ             |
|      |                                  | <b>TOTAL GENERAL FUND EFFECT</b>                                                             |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 1    |                                  | Tax Revenues                                                                                 |                      | 50,310           | 128,960          | 179,270          | -                                    | 24,820          | 49,410          | 74,230           | 76,380          | 93,920           | 170,300          | 244,530          | 65,260        |
| 2    |                                  | Property Tax Aids & Credits (and other) Expenditures                                         |                      | (57,576)         | (71,154)         | (128,730)        | (14,536)                             | (5,042)         | (15,668)        | (35,246)         | (14,070)        | (14,154)         | (28,224)         | (63,470)         | 65,260        |
| 4    |                                  | <b>NET GENERAL FUND EFFECT (EXPENDITURES - REVENUES)</b>                                     |                      | <b>(107,886)</b> | <b>(200,114)</b> | <b>(308,000)</b> | <b>(14,536)</b>                      | <b>(29,862)</b> | <b>(65,078)</b> | <b>(109,476)</b> | <b>(90,450)</b> | <b>(108,074)</b> | <b>(198,524)</b> | <b>(308,000)</b> |               |
|      |                                  |                                                                                              |                      |                  |                  |                  | TARGET:                              |                 |                 | (118,000)        |                 |                  | (190,000)        | (308,000)        |               |
|      |                                  |                                                                                              |                      |                  |                  |                  | DIFFERENCE (POSITIVE = OVER TARGET): |                 |                 | 8,524            |                 |                  | (8,524)          | -                |               |
|      |                                  | <b>GENERAL FUND TAX REVENUES</b>                                                             |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
|      |                                  | <b>INDIVIDUAL INCOME TAX</b>                                                                 |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 11   | SF2374 (Rest) / Governor         | Landlord Penalty for Failure to Submit a Certificate of Rent Paid                            | Rent after 12/31/25  | -                | 120              | 120              | -                                    | -               | -               | -                | 60              | 60               | 120              | 120              | -             |
| 12   | SF211 (Klein) / SF132            | Subtraction for Foreign Service Worker Pay                                                   | TY25                 | (20)             | (20)             | (40)             | -                                    | (10)            | (10)            | (20)             | (10)            | (10)             | (20)             | (40)             | -             |
| 13   | SF860 (Gustafson) / SF132        | Discharged/Coerced Debt Subtraction                                                          | TY25                 | (negl.)          | (negl.)          | (negl.)          | -                                    | (negl.)         | (negl.)         | (negl.)          | (negl.)         | (negl.)          | (negl.)          | (negl.)          | -             |
| 14   | SF860 (Gustafson) / SF132        | Discharged/Coerced Debt Renters Credit Income Definition Modification                        | TY25                 | (negl.)          | (negl.)          | (negl.)          | -                                    | (negl.)         | (negl.)         | (negl.)          | (negl.)         | (negl.)          | (negl.)          | (negl.)          | -             |
| 15   | 5/15 AGREEMENT                   | Research and Development Credit - 23.52% Refundable Rate                                     | TY25                 | (600)            | (600)            | (1,200)          | -                                    | (300)           | (300)           | (600)            | (300)           | (300)            | (600)            | (1,200)          | -             |
| 16   | SF447 (Rest)                     | Consumer Enforcement Compensation Subtraction                                                | TY25                 | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 17   | SF447 (Rest)                     | Consumer Enforcement Compensation Renters Credit Income Definition Modification              | TY25                 | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 18   | SF2374 (Rest) / SF132            | Education Credit Assignability Modifications                                                 | TY26                 | unknown          | unknown          | unknown          | -                                    | unknown         | unknown         | unknown          | unknown         | unknown          | unknown          | unknown          | -             |
| 19   | SF210 (Oumou Verbeten)           | Section 530 Exclusion                                                                        | TY26                 | unknown          | unknown          | unknown          | -                                    | -               | unknown         | unknown          | unknown         | unknown          | unknown          | unknown          | -             |
| 20   | SF3405 (Rest)                    | Pass-Through Entity Tax Credit Extension through TY27                                        | DfE                  | (unknown)        | (unknown)        | (unknown)        | -                                    | -               | (unknown)       | (unknown)        | (unknown)       | -                | (unknown)        | (unknown)        | -             |
| 21   | SF2293 (Weber)                   | Subtraction - Student Loan Reimbursement for Critical Access Dental Clinic Employees         | TY26                 | (negl.)          | (negl.)          | (negl.)          | -                                    | -               | (negl.)         | (negl.)          | (negl.)         | (negl.)          | (negl.)          | (negl.)          | -             |
| 22   | SF1046 (Weber) / SF132           | Short Line Railroad Infrastructure Modernization Credit Transferrability                     | TY24 (retro)         | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 23   | SF2580 (Rest)                    | Correction for Annuity Contributions - 2023 Contributions Only                               | DfE                  | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 24   | SF1419 (Putnam)                  | Beginning Farmer Credit Allocation Cap Elimination                                           | TY25                 | (2,700)          | (2,900)          | (5,600)          | -                                    | (1,300)         | (1,400)         | (2,700)          | (1,400)         | (1,500)          | (2,900)          | (5,600)          | -             |
| 25   | SF1428 (Weber)                   | Beginning Farmer Credit Eligibility Modifications                                            | TY25                 | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 26   | SF1419 (Putnam) + SF1428 (Weber) | Interaction - Beginning Farmer Credit Allocation Cap Elimination + Eligibility Modifications | TY25                 | (500)            | (600)            | (1,100)          | -                                    | (300)           | (200)           | (500)            | (300)           | (300)            | (600)            | (1,100)          | -             |
| 27   | SF1197 (Hauschild)               | Interaction - School Seasonal Tax Base Replacement Aid                                       | Pay26                | 60               | 120              | 180              | -                                    | -               | 60              | 60               | 60              | 60               | 120              | 180              | -             |
| 28   | SF2374 (Rest) / DE amendment     | Interaction - LGA Reduction                                                                  | Pay26                | (150)            | (300)            | (450)            | -                                    | -               | (45)            | (45)             | (45)            | (45)             | (90)             | (135)            | 315           |
| 29   | SF2374 (Rest) / DE amendment     | Interaction - CPA Reduction                                                                  | Pay26                | (150)            | (300)            | (450)            | -                                    | -               | (45)            | (45)             | (45)            | (45)             | (90)             | (135)            | 315           |
| 30   | SF2374 (Rest) / DE amendment     | Interaction - Local Homeless Prevention Aid Reduction                                        | Pay26                | (40)             | (80)             | (120)            | -                                    | -               | (35)            | (35)             | (35)            | (35)             | (70)             | (105)            | 15            |
| 31   | SF2374 (Rest) / DE amendment     | Interaction - Statewide Local Housing Aid Reduction                                          | Pay26                | (40)             | (80)             | (120)            | -                                    | -               | (35)            | (35)             | (35)            | (35)             | (70)             | (105)            | 15            |
| 32   |                                  | <b>SUBTOTAL: INDIVIDUAL INCOME TAX</b>                                                       |                      | <b>(4,140)</b>   | <b>(4,640)</b>   | <b>(8,780)</b>   | -                                    | <b>(1,910)</b>  | <b>(2,010)</b>  | <b>(3,920)</b>   | <b>(2,050)</b>  | <b>(2,150)</b>   | <b>(4,200)</b>   | <b>(8,120)</b>   | <b>660</b>    |
|      |                                  | <b>CORPORATE FRANCHISE TAX</b>                                                               |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 35   | SF1312 (Rest) / Governor         | Sustainable Aviation Fuel Credit Modifications                                               | TY24 (retro)         | (10,600)         | (4,200)          | (14,800)         | -                                    | -               | (10,600)        | (10,600)         | (2,100)         | (2,100)          | (4,200)          | (14,800)         | -             |
| 36   | 5/15 AGREEMENT                   | Research and Development Credit - 23.52% Refundable Rate                                     | TY25                 | (42,200)         | (36,600)         | (78,800)         | -                                    | (23,900)        | (18,300)        | (42,200)         | (18,300)        | (18,300)         | (36,600)         | (78,800)         | -             |
| 37   | SF1046 (Weber) / SF132           | Short Line Railroad Infrastructure Modernization Credit Transferrability                     | TY24 (retro)         | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 38   |                                  | <b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>                                                     |                      | <b>(52,800)</b>  | <b>(40,800)</b>  | <b>(93,600)</b>  | -                                    | <b>(23,900)</b> | <b>(28,900)</b> | <b>(52,800)</b>  | <b>(20,400)</b> | <b>(20,400)</b>  | <b>(40,800)</b>  | <b>(93,600)</b>  | -             |
|      |                                  | <b>ESTATE TAX</b>                                                                            |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 41   | SF755 (Anderson) / SF132         | Shareholder Limit Increase for Agricultural Homestead Classification                         | Applications in 2025 | (unknown)        | (unknown)        | (unknown)        | -                                    | -               | (unknown)       | (unknown)        | (unknown)       | (unknown)        | (unknown)        | (unknown)        | -             |
| 42   | SF245 (Weber) / SF132            | Agricultural Homestead Classification Eligibility Expansion                                  | AY26                 | -                | (unknown)        | (unknown)        | -                                    | -               | -               | -                | (unknown)       | (unknown)        | (unknown)        | (unknown)        | -             |
| 43   | SF2772 (Rasmusson)               | Location Requirements Modification for Special Ag Homestead Classification                   | AY26                 | -                | (unknown)        | (unknown)        | -                                    | -               | -               | -                | (unknown)       | (unknown)        | (unknown)        | (unknown)        | -             |
|      |                                  | <b>SALES AND USE TAX</b>                                                                     |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 46   | SF3237 (Rest)                    | PGA Golf Tournament Admission Exemption                                                      | 7/1/25               | (160)            | (1,670)          | (1,830)          | -                                    | (130)           | (30)            | (160)            | (30)            | (1,640)          | (1,670)          | (1,830)          | -             |
| 47   | 5/15 AGREEMENT                   | Data Centers Exemption - Repeal Exemption for Electricity                                    | 7/1/25               | 56,250           | 82,700           | 138,950          | -                                    | 23,930          | 32,320          | 56,250           | 38,130          | 44,570           | 82,700           | 138,950          | -             |
| 48   | SF769 (Hauschild)                | Data Centers Exemption Sunset Extension to 2062*                                             | 7/1/25               | -                | -                | -                | -                                    | -               | -               | -                | -               | -                | -                | -                | -             |
| 49   | 5/15 AGREEMENT                   | Interaction - Cannabis Gross Receipts Tax Rate Increase                                      | 7/1/25               | (1,800)          | (3,200)          | (5,000)          | -                                    | (700)           | (1,100)         | (1,800)          | (1,400)         | (1,800)          | (3,200)          | (5,000)          | -             |
| 50   |                                  | <b>SUBTOTAL: SALES AND USE TAX</b>                                                           |                      | <b>54,450</b>    | <b>79,500</b>    | <b>133,950</b>   | -                                    | <b>23,230</b>   | <b>31,220</b>   | <b>54,450</b>    | <b>36,730</b>   | <b>42,770</b>    | <b>79,500</b>    | <b>133,950</b>   | -             |
|      |                                  | <b>CANNABIS GROSS RECEIPTS TAX</b>                                                           |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 53   | 5/15 AGREEMENT                   | Increase Cannabis Gross Receipts Tax from 10% to 15%                                         | 7/1/25               | 52,800           | 94,900           | 147,700          | -                                    | 18,500          | 34,300          | 52,800           | 43,400          | 51,500           | 94,900           | 147,700          | -             |
| 54   | SF2374 (Rest) / Governor         | Repeal Local Government Cannabis Aid (Redirection to General Fund)                           | Various              | 23,700           | 40,900           | 64,600           | -                                    | 8,900           | 14,800          | 23,700           | 18,700          | 22,200           | 40,900           | 64,600           | -             |
| 55   |                                  | <b>SUBTOTAL: SALES AND USE TAX</b>                                                           |                      | <b>76,500</b>    | <b>135,800</b>   | <b>212,300</b>   | -                                    | <b>27,400</b>   | <b>49,100</b>   | <b>76,500</b>    | <b>62,100</b>   | <b>73,700</b>    | <b>135,800</b>   | <b>212,300</b>   | -             |
|      |                                  | <b>OTHER TAXES</b>                                                                           |                      |                  |                  |                  |                                      |                 |                 |                  |                 |                  |                  |                  |               |
| 58   | SF209 (Oumou Verbeten)           | Illegal Controlled Substances Tax - Repeal                                                   | 8/1/25               | (negl.)          | (negl.)          | (negl.)          | -                                    | (negl.)         | (negl.)         | (negl.)          | (negl.)         | (negl.)          | (negl.)          | (negl.)          | -             |
| 61   |                                  | <b>TOTAL TAX REVENUES</b>                                                                    |                      | <b>50,310</b>    | <b>128,960</b>   | <b>179,270</b>   | -                                    | <b>24,820</b>   | <b>49,410</b>   | <b>74,230</b>    | <b>76,380</b>   | <b>93,920</b>    | <b>170,300</b>   | <b>244,530</b>   | <b>65,260</b> |

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|------|------------------------------|-----------------------------------------------------------------------------------------------|----------------------|---------|---------|---------|--------------------------|--------|---------|---------|---------|---------|---------|---------|---------|
|      |                              |                                                                                               |                      | FY25-27 | FY28-29 | FY25-29 | FY 2025                  | FY2026 | FY2027  | FY25-27 | FY2028  | FY2029  | FY28-29 | FY25-29 | Δ       |
|      |                              | <b>PROPERTY TAX AIDS &amp; CREDITS</b>                                                        |                      |         |         |         |                          |        |         |         |         |         |         |         |         |
|      |                              | <b>HOMESTEAD PROPERTY TAX REFUNDS</b>                                                         |                      |         |         |         |                          |        |         |         |         |         |         |         |         |
| 66   | SF860 (Gustafson) / SF132    | Income Definition Modification - Discharged/Coerced Debt Exclusion                            | Pay26                | negl.   | negl.   | negl.   | -                        | -      | negl.   | negl.   | negl.   | negl.   | negl.   | negl.   | -       |
| 67   | SF447 (Rest)                 | Income Definition Modification - Consumer Enforcement Compensation Exclusion                  | Pay26                | -       | -       | -       | -                        | -      | -       | -       | -       | -       | -       | -       | -       |
| 68   | SF132 (Putnam) / SF132       | Interaction - Attachments & Appurtenances Clarification                                       | AY25                 | 40      | 80      | 120     | -                        | -      | 40      | 40      | 40      | 40      | 80      | 120     | -       |
| 69   | SF2076 (Hauschild) / SF132   | Interaction - Homestead Resort Property Tier Limit Modifications                              | AY26                 | -       | 80      | 80      | -                        | -      | -       | -       | 40      | 40      | 80      | 80      | -       |
| 70   | SF755 (Anderson) / SF132     | Interaction - Shareholder Limit Increase for Agricultural Homestead Classification            | Applications in 2025 | unknown | unknown | unknown | -                        | -      | unknown | unknown | unknown | unknown | unknown | unknown | -       |
| 71   | SF49 (Weber) / SF132         | Interaction - Exemption for Properties Used by Nonprofits for Grazing                         | Pay26                | negl.   | negl.   | negl.   | -                        | -      | negl.   | negl.   | negl.   | negl.   | negl.   | negl.   | -       |
| 72   | SF245 (Weber) / SF132        | Interaction - Agricultural Homestead Classification Eligibility Expansion                     | AY26                 | -       | unknown | unknown | -                        | -      | -       | -       | unknown | unknown | unknown | unknown | -       |
| 73   | SF1579 (Mohamed) / SF132     | Interaction - Tribal Property Tax Exemption (Minneapolis - Leech Lake Band of Ojibwe)         | AY26                 | -       | 20      | 20      | -                        | -      | -       | -       | 10      | 10      | 20      | 20      | -       |
| 74   | SF363 (Hauschild) / SF132    | Interaction - Tribal Property Tax Exemption (Cook County - Grand Portage Band of Chippewa)    | AY26                 | -       | negl.   | negl.   | -                        | -      | -       | -       | negl.   | negl.   | negl.   | negl.   | -       |
| 75   | SF3413 (Rest)                | Interaction - Tribal Property Tax Exemption (Minneapolis - Mille Lacs Band of Ojibwe)         | AY26                 | -       | negl.   | negl.   | -                        | -      | -       | -       | negl.   | negl.   | negl.   | negl.   | -       |
| 76   | SF51 (Rest)                  | Interaction - Land Bank Property Tax Abatement                                                | DFE                  | 10      | 30      | 40      | -                        | -      | 10      | 10      | 10      | 20      | 30      | 40      | -       |
| 77   | SF2374 (Rest) / DE amendment | Interaction - Disabled Veterans Market Value Exclusion Max. Increase - Veteran Homesteads     | AY25                 | (1,000) | (2,150) | (3,150) | -                        | -      | (1,000) | (1,000) | (1,050) | (1,100) | (2,150) | (3,150) | -       |
| 78   | SF2374 (Rest) / DE amendment | Interaction - Disabled Veterans Market Value Exclusion Max. Increase - Other Homesteads       | AY25                 | 400     | 840     | 1,240   | -                        | -      | 400     | 400     | 410     | 430     | 840     | 1,240   | -       |
| 79   | SF1027 (Hauschild)           | Interaction - Exemption for Airport Hangars Used for Manufacturing                            | Pay26                | 30      | 60      | 90      | -                        | -      | 30      | 30      | 30      | 30      | 60      | 90      | -       |
| 80   | SF1197 (Hauschild)           | Interaction - School Seasonal Tax Base Replacement Aid                                        | Pay26                | (310)   | (620)   | (930)   | -                        | -      | (310)   | (310)   | (310)   | (310)   | (620)   | (930)   | -       |
| 81   | SF1587 (Wiklund)             | Interaction - Bloomington Port Authority Exemption Extended                                   | Pay26-31             | 20      | 40      | 60      | -                        | -      | 20      | 20      | 20      | 20      | 40      | 60      | -       |
| 82   | SF1498 (Putnam)              | Interaction - Agricultural Property Classification Modification for Market Farms/Floriculture | AY26                 | -       | negl.   | negl.   | -                        | -      | -       | -       | negl.   | negl.   | negl.   | negl.   | -       |
| 83   | SF2772 (Rasmusson)           | Interaction - Location Requirements Modification for Special Ag Homestead Class.              | AY26                 | -       | unknown | unknown | -                        | -      | -       | -       | unknown | unknown | unknown | unknown | -       |
| 84   | SF2199 (Dibble)              | Interaction - Valuation Reduction Allowed for Conservation Easements                          | AY26                 | -       | unknown | unknown | -                        | -      | -       | -       | unknown | unknown | unknown | unknown | -       |
| 85   | SF1633 (Hauschild)           | Interaction - Class 2c Managed Forest Land Classification Eligibility Modifications           | AY26                 | -       | unknown | unknown | -                        | -      | -       | -       | unknown | unknown | unknown | unknown | -       |
| 86   | SF2374 (Rest) / Governor     | Interaction - LGA Reduction                                                                   | Pay26                | 440     | 880     | 1,320   | -                        | -      | 125     | 125     | 125     | 125     | 250     | 375     | (945)   |
| 87   | SF2374 (Rest) / Governor     | Interaction - CPA Reduction                                                                   | Pay26                | 440     | 880     | 1,320   | -                        | -      | 125     | 125     | 125     | 125     | 250     | 375     | (945)   |
| 88   | SF2374 (Rest) / Governor     | Interaction - Local Homeless Prevention Aid Reduction                                         | Pay26                | 130     | 260     | 390     | -                        | -      | 110     | 110     | 110     | 110     | 220     | 330     | (60)    |
| 89   | SF2374 (Rest) / Governor     | Interaction - Statewide Local Housing Aid Reduction                                           | Pay26                | 130     | 260     | 390     | -                        | -      | 110     | 110     | 110     | 110     | 220     | 330     | (60)    |
| 90   |                              | SUBTOTAL: HOMESTEAD PROPERTY TAX REFUNDS                                                      |                      | 330     | 660     | 990     | -                        | -      | (340)   | (340)   | (330)   | (350)   | (680)   | (1,020) | (2,010) |

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|      |                              |                                                                                               |                      | FY25-27  | FY28-29  | FY25-29   | FY 2025                  | FY2026 | FY2027   | FY25-27  | FY2028   | FY2029   | FY28-29  | FY25-29  | Δ       |
|      |                              | LOCAL GOVERNMENT AIDS                                                                         |                      |          |          |           |                          |        |          |          |          |          |          |          | -       |
| 93   | SF2374 (Rest) / DE amendment | LGA Reduction                                                                                 | Pay26                | (15,000) | (30,000) | (45,000)  | -                        | -      | (4,250)  | (4,250)  | (4,250)  | (4,250)  | (8,500)  | (12,750) | 32,250  |
| 94   | SF2374 (Rest) / DE amendment | CPA Reduction                                                                                 | Pay26                | (15,000) | (30,000) | (45,000)  | -                        | -      | (4,250)  | (4,250)  | (4,250)  | (4,250)  | (8,500)  | (12,750) | 32,250  |
| 95   | SF2374 (Rest) / DE amendment | Local Homeless Prevention Aid Reduction                                                       | Pay26                | (5,000)  | (10,000) | (15,000)  | -                        | -      | (4,250)  | (4,250)  | (4,250)  | (4,250)  | (8,500)  | (12,750) | 2,250   |
| 96   | SF2374 (Rest) / DE amendment | Statewide Local Housing Aid Reduction                                                         | Pay26                | (5,000)  | (10,000) | (15,000)  | -                        | -      | (4,250)  | (4,250)  | (4,250)  | (4,250)  | (8,500)  | (12,750) | 2,250   |
| 97   | SF1089 (Hauschild)           | Soil & Water Conservation District Aid Increase                                               | Pay25                | -        | 4,304    | 4,304     | -                        | -      | -        | -        | 1,287    | 1,287    | 2,574    | 2,574    | (1,730) |
| 98   | SF1197 (Hauschild)           | School Seasonal Tax Base Replacement Aid Program Establishment                                | Pay26                | 3,422    | 7,652    | 11,074    | -                        | -      | 3,422    | 3,422    | 3,813    | 3,839    | 7,652    | 11,074   | -       |
| 99   | SF2374 (Rest) / Governor     | Sustainable Forest Incentive Payments Reduction (10%)                                         | Pay26                | (1,750)  | (3,770)  | (5,520)   | -                        | -      | (1,750)  | (1,750)  | (1,840)  | (1,930)  | (3,770)  | (5,520)  | -       |
| 100  | SF1108 (Gruenhagen) / SF132  | 2023 LGA Penalty Forgiveness - City of Stewart (FY25 appropriation)                           | DFE                  | 88       | -        | 88        | 88                       | -      | -        | 88       | -        | -        | -        | 88       | -       |
| 101  | SF2944 (Weber)               | 2023 LGA Penalty Forgiveness - City of Alpha (FY25 appropriation)                             | DFE                  | 18       | -        | 18        | 18                       | -      | -        | 18       | -        | -        | -        | 18       | -       |
| 102  | SF2944 (Weber)               | 2024 LGA Penalty/Small City Assistance Forgiveness - City of Odin                             | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 103  | SF2944 (Weber)               | 2024 LGA Penalty/Small City Assistance Forgiveness - City of Trosky                           | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 104  | SF132 (Rest)                 | Public Safety Aid Reporting Requirements                                                      | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 105  | SF2116 (Hauschild)           | Township Aid Formula Modification                                                             | Pay26                | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 106  | SF128 (Farnsworth)           | LGA Sparsity Adjustment                                                                       | Pay26                | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 107  |                              | SUBTOTAL: LOCAL GOVERNMENT AIDS                                                               |                      | (38,222) | (71,814) | (110,036) | 106                      | -      | (15,328) | (15,222) | (13,740) | (13,804) | (27,544) | (42,766) | 67,270  |
|      |                              | AGRICULTURAL HOMESTEAD MARKET VALUE CREDIT                                                    |                      |          |          |           |                          |        |          |          |          |          |          |          | -       |
| 110  | SF755 (Anderson) / SF132     | Shareholder Limit Increase for Agricultural Homestead Classification                          | Applications in 2025 | unknown  | unknown  | unknown   | -                        | -      | unknown  | unknown  | unknown  | unknown  | unknown  | unknown  | -       |
| 111  | SF245 (Weber) / SF132        | Agricultural Homestead Classification Eligibility Expansion                                   | AY26                 | -        | unknown  | unknown   | -                        | -      | -        | -        | unknown  | unknown  | unknown  | unknown  | -       |
| 112  | SF2772 (Rasmusson)           | Location Requirements Modification for Special Ag Homestead Classification                    | AY26                 | -        | unknown  | unknown   | -                        | -      | -        | -        | unknown  | unknown  | unknown  | unknown  | -       |
| 113  | SF1498 (Putnam)              | Interaction - Agricultural Property Classification Modification for Market Farms/Floriculture | AY26                 | -        | negl.    | negl.     | -                        | -      | -        | -        | negl.    | negl.    | negl.    | negl.    | -       |
|      |                              | SCHOOL BUILDING BOND AGRICULTURAL CREDIT                                                      |                      |          |          |           |                          |        |          |          |          |          |          |          | -       |
| 116  | SF363 (Hauschild) / SF132    | Interaction - Tribal Property Tax Exemption (Cook County - Grand Portage Band of Chippewa)    | AY26                 | -        | (negl.)  | (negl.)   | -                        | -      | -        | -        | (negl.)  | (negl.)  | (negl.)  | (negl.)  | -       |
| 117  | SF1498 (Putnam)              | Interaction - Agricultural Property Classification Modification for Market Farms/Floriculture | AY26                 | -        | negl.    | negl.     | -                        | -      | -        | -        | negl.    | negl.    | negl.    | negl.    | -       |
|      |                              | OTHER PROPERTY TAX, AIDS & CREDITS CHANGES                                                    |                      |          |          |           |                          |        |          |          |          |          |          |          | -       |
| 121  | SF561 (Hauschild)            | Fiscal Disparities Removal from Property Tax Notices and Statements                           | Pay26                | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 122  | SF3374 (Farnsworth)          | Musical Entertainment Expenditure Limit Increase                                              | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 123  | SF308 (Drazkowski)           | Modifying Interest Rate Charged on Confessions of Judgements for Homesteads                   | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 124  | SF2754 (Kupec)               | Border Cities Modifications                                                                   | DFE                  | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 125  | SF33 (Rest)                  | 4(d) Eligibility Clarification                                                                | AY26                 | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 126  |                              | SUBTOTAL: OTHER PROPERTY TAX, AIDS, & CREDITS CHANGES                                         |                      | -        | -        | -         | -                        | -      | -        | -        | -        | -        | -        | -        | -       |
| 129  |                              | TOTAL TAX AIDS AND CREDITS                                                                    |                      | (37,892) | (71,154) | (109,046) | 106                      | -      | (15,668) | (15,562) | (14,070) | (14,154) | (28,224) | (43,786) | 65,260  |

2025 SENATE OMNIBUS TAXES BILL - SC3276 (AS AMENDED BY THE A-1 AMENDMENT)

FEBRUARY 2025 FORECAST BASELINE

\$\$\$ in thousands | Tax Revenues: Negative # = Revenue Reduction | Property Tax, Aids & Credits (and other) Expenditures: Negative # = Spending Reduction

| LINE | SENATE FILE<br>& AUTHOR      | ITEM                                                                                    | EFFECTIVE<br>DATE       | SC3276          |          |                 | SC3276 AS AMENDED BY A-1 |                |          |                 |          |          |          |                 |          |
|------|------------------------------|-----------------------------------------------------------------------------------------|-------------------------|-----------------|----------|-----------------|--------------------------|----------------|----------|-----------------|----------|----------|----------|-----------------|----------|
|      |                              |                                                                                         |                         | FY25-27         | FY28-29  | FY25-29         | FY 2025                  | FY2026         | FY2027   | FY25-27         | FY2028   | FY2029   | FY28-29  | FY25-29         | Δ        |
|      |                              | <b>OTHER ITEMS</b>                                                                      |                         |                 |          |                 |                          |                |          |                 |          |          |          |                 | -        |
| 133  | SF2374 (Rest) / Governor     | Repeal Local Government Cannabis Aid (Transfer to General Fund)                         | DFE                     | (5,042)         | -        | (5,042)         | -                        | (5,042)        | -        | (5,042)         | -        | -        | -        | (5,042)         | -        |
| 134  | SF2374 (Rest) / Governor     | Repeal Tax Modernization Account                                                        | DFE                     | (5,000)         | -        | (5,000)         | (5,000)                  | -              | -        | (5,000)         | -        | -        | -        | (5,000)         | -        |
| 135  | SF2374 (Rest) / DE amendment | Cancel \$10M Appropriation to Minneapolis in Laws 2023 Chapter 64                       | DFE                     | (9,642)         | -        | (9,642)         | (9,642)                  | -              | -        | (9,642)         | -        | -        | -        | (9,642)         | -        |
| 136  | SF9 (Rest) / SF132           | Political Contribution Refund Modifications                                             | 1/1/27                  | negl.           | negl.    | negl.           | -                        | -              | negl.    | negl.           | negl.    | negl.    | negl.    | negl.           | -        |
| 137  | SF219 (Abeler)               | E-Bike Rebate Modifications                                                             | TY25                    | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 138  | SF783 (Nelson)               | Revenue Ruling Program Establishment                                                    | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 139  | SF45 (Rest) / SF132          | Tax Expenditure Review Commission Modifications                                         | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 140  | SF447 (Rest)                 | Consumer Protection Restitution Account Establishment                                   | 7/1/25                  | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 141  | SF1712 (Putnam)              | State Fair Bonding Authority Increase (\$30m to \$50m)                                  | 7/1/25                  | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 142  | SF3017 (Hauschild)           | City of Hermantown Local Sales Tax Modifications                                        | DFE (no local approval) | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 143  | SF2657 (Pappas)              | City of Saint Paul Local Sales Tax Modifications                                        | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 144  | SF375 (Rest)                 | Local Sales Tax Modifications                                                           | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 145  | SF2530 (Hauschild)           | Taxation of Gas Production                                                              | Various                 | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 146  | SF2997 (Klein)               | Department of Revenue Policy & Technical Changes                                        | Various                 | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 147  | SF2374 (Rest) / DE amendment | Office of the Legislative Auditor Data Access Provisions                                | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 148  | SF2374 (Rest) / DE amendment | Study - Capital Improvements to U.S. Bank Stadium                                       | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 149  | SF2374 (Rest) / DE amendment | Hennepin County Ballpark Tax - Extension and Repurposing + Directed Payments Provisions | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 150  | SF2374 (Rest) / DE amendment | Public Finance Provisions                                                               |                         | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 151  | SF2374 (Rest) / DE amendment | E-Bike Rebate Appropriation Cancellation                                                | See Note                | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
|      |                              | <b>TAX INCREMENT FINANCING PROVISIONS</b>                                               |                         |                 |          |                 |                          |                |          |                 |          |          |          |                 | -        |
| 154  | SF23 (Rest)                  | Temporary Use of Increment Authorization                                                | DFE                     | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 155  | SF1314 (Bahr)                | City of Ramsey                                                                          | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 156  | SF109 (Xiong)                | City of Maplewood                                                                       | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 157  | SF65 (Limmer)                | City of Maple Grove                                                                     | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 158  | SF2407 (Oumou Verbeten)      | City of Saint Paul (Ford Site)                                                          | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 159  | SF2337 (Weber)               | City of Bloomington                                                                     | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 160  | SF85 (Pha)                   | City of Brooklyn Center                                                                 | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 161  | SF3009 (Hoffman)             | City of Brooklyn Park                                                                   | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 162  | SF115 (Cwodziński)           | Cirty of Eden Prairie                                                                   | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 163  | SF1476 (Mann)                | City of Edina                                                                           | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 164  | SF2463 (Dahms)               | City of Marshall                                                                        | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 165  | SF763 (Cwodziński)           | City of Minnetonka                                                                      | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 166  | SF1994 (Kupec)               | City of Moorhead                                                                        | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 167  | SF2083 (Xiong)               | City of Oakdale                                                                         | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 168  | SF63 (Westlin)               | City of Plymouth                                                                        | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 169  | SF2860 (Putnam)              | City of Saint Cloud                                                                     | City approval           | -               | -        | -               | -                        | -              | -        | -               | -        | -        | -        | -               | -        |
| 170  |                              | <b>SUBTOTAL: OTHER ITEMS</b>                                                            |                         | <b>(19,684)</b> | <b>-</b> | <b>(19,684)</b> | <b>(14,642)</b>          | <b>(5,042)</b> | <b>-</b> | <b>(19,684)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(19,684)</b> | <b>-</b> |

2025 SENATE OMNIBUS TAXES BILL - SC3276 (AS AMENDED BY THE A-1 AMENDMENT)

FEBRUARY 2025 FORECAST BASELINE

\$\$\$ in thousands | Tax Revenues: Negative # = Revenue Reduction | Property Tax, Aids & Credits (and other) Expenditures: Negative # = Spending Reduction

| LINE | SENATE FILE<br>& AUTHOR  | ITEM                                                                                                   | EFFECTIVE<br>DATE | SC3276   |                 |                | SC3276 AS AMENDED BY A-1 |          |                 |                |                 |                |                |                |                 |   |
|------|--------------------------|--------------------------------------------------------------------------------------------------------|-------------------|----------|-----------------|----------------|--------------------------|----------|-----------------|----------------|-----------------|----------------|----------------|----------------|-----------------|---|
|      |                          |                                                                                                        |                   | FY25-27  | FY28-29         | FY25-29        | FY 2025                  | FY2026   | FY2027          | FY25-27        | FY2028          | FY2029         | FY28-29        | FY25-29        | Δ               |   |
|      |                          | <b>NON-GENERAL FUND CHANGES (Negative # = Revenue or Expenditure Reduction)</b>                        |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
|      |                          | <b>LEGACY FUNDS**</b>                                                                                  |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 175  | SF3237 (Rest)            | PGA Golf Tournament Admission Exemption                                                                | 7/1/25            | (10)     | (90)            | (100)          | -                        | (10)     | (Negl.)         | (10)           | (Negl.)         | (90)           | (90)           | (100)          | -               |   |
| 176  | SF2374 (Rest) / Governor | Data Centers Exemption - Repeal Exemption for Electricity                                              | 7/1/25            | 3,240    | 4,770           | 8,010          | -                        | 1,380    | 1,860           | 3,240          | 2,200           | 2,570          | 4,770          | 8,010          | -               |   |
| 177  | SF769 (Hauschild)        | Data Centers Exemption Sunset Extension to 2062*                                                       | 7/1/25            | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |
| 178  | 5/15 AGREEMENT           | Interaction - Cannabis Gross Receipts Tax Rate Increase                                                | 7/1/25            | (160)    | (180)           | (340)          | -                        | (90)     | (70)            | (160)          | (80)            | (100)          | (180)          | (340)          | -               |   |
| 179  |                          | <b>SUBTOTAL: LEGACY FUNDS</b>                                                                          |                   |          | <b>3,070</b>    | <b>4,500</b>   | <b>7,570</b>             | -        | <b>1,280</b>    | <b>1,790</b>   | <b>3,070</b>    | <b>2,120</b>   | <b>2,380</b>   | <b>4,500</b>   | <b>7,570</b>    | - |
|      |                          | <b>HOUSING ASSISTANCE FUND</b>                                                                         |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 182  | SF3237 (Rest)            | PGA Golf Tournament Admission Exemption                                                                | 7/1/25            | (Negl.)  | (40)            | (40)           | -                        | (Negl.)  | (Negl.)         | (Negl.)        | (Negl.)         | (40)           | (40)           | (40)           | -               |   |
| 183  | SF765 (Draheim)          | Modify 'Metro Area' Definition                                                                         | 7/1/25            | (270)    | (300)           | (570)          | -                        | (130)    | (140)           | (270)          | (150)           | (150)          | (300)          | (570)          | -               |   |
| 184  | SF2374 (Rest) / Governor | Data Centers Exemption - Repeal Exemption for Electricity                                              | 7/1/25            | 1,270    | 1,890           | 3,160          | -                        | 540      | 730             | 1,270          | 870             | 1,020          | 1,890          | 3,160          | -               |   |
| 185  | SF769 (Hauschild)        | Data Centers Exemption Sunset Extension to 2062*                                                       | 7/1/25            | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |
| 186  | 5/15 AGREEMENT           | Interaction - Cannabis Gross Receipts Tax Rate Increase                                                | 7/1/25            | (50)     | (70)            | (120)          | -                        | (20)     | (30)            | (50)           | (30)            | (40)           | (70)           | (120)          | -               |   |
| 187  |                          | <b>SUBTOTAL: HOUSING ASSISTANCE FUND</b>                                                               |                   |          | <b>950</b>      | <b>1,520</b>   | <b>2,470</b>             | -        | <b>390</b>      | <b>560</b>     | <b>950</b>      | <b>690</b>     | <b>830</b>     | <b>1,520</b>   | <b>2,470</b>    | - |
|      |                          | <b>SPECIAL REVENUE FUND</b>                                                                            |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 190  | SF3237 (Rest)            | PGA Golf Tournament Admission Exemption                                                                | 7/1/25            | (Negl.)  | (20)            | (20)           | -                        | (Negl.)  | (Negl.)         | (Negl.)        | (Negl.)         | (20)           | (20)           | (20)           | -               |   |
| 191  | SF765 (Draheim)          | Modify 'Metro Area' Definition                                                                         | 7/1/25            | (130)    | (150)           | (280)          | -                        | (60)     | (70)            | (130)          | (70)            | (80)           | (150)          | (280)          | -               |   |
| 192  | SF2374 (Rest) / Governor | Data Centers Exemption - Repeal Exemption for Electricity                                              | 7/1/25            | 650      | 960             | 1,610          | -                        | 280      | 370             | 650            | 440             | 520            | 960            | 1,610          | -               |   |
| 193  | SF769 (Hauschild)        | Data Centers Exemption Sunset Extension to 2062*                                                       | 7/1/25            | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |
| 194  | 5/15 AGREEMENT           | Interaction - Cannabis Gross Receipts Tax Rate Increase                                                | 7/1/25            | (20)     | (40)            | (60)           | -                        | (10)     | (10)            | (20)           | (20)            | (20)           | (40)           | (60)           | -               |   |
| 195  |                          | <b>SUBTOTAL: SPECIAL REVENUE FUND</b>                                                                  |                   |          | <b>500</b>      | <b>770</b>     | <b>1,270</b>             | -        | <b>210</b>      | <b>290</b>     | <b>500</b>      | <b>350</b>     | <b>420</b>     | <b>770</b>     | <b>1,270</b>    | - |
|      |                          | <b>LOCAL GOVERNMENT CANNABIS AID ACCOUNT (SPECIAL REVENUE FUND)</b>                                    |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 198  | SF2374 (Rest) / Governor | Repeal Local Government Cannabis Aid - Elimination of Local Government Cannabis Aid Payments           | DFE               | 12,500   | 31,800          | 44,300         | -                        | -        | 12,500          | 12,500         | 13,800          | 18,000         | 31,800         | 44,300         | -               |   |
| 199  | SF2374 (Rest) / Governor | Repeal Local Government Cannabis Aid - Cannabis Gross Receipts Tax Revenue Redirection to General Fund | DFE               | (28,742) | (40,900)        | (69,642)       | -                        | (13,942) | (14,800)        | (28,742)       | (18,700)        | (22,200)       | (40,900)       | (69,642)       | -               |   |
| 200  |                          | <b>SUBTOTAL: LOCAL GOVERNMENT CANNABIS AID ACCOUNT</b>                                                 |                   |          | <b>(16,242)</b> | <b>(9,100)</b> | <b>(25,342)</b>          | -        | <b>(13,942)</b> | <b>(2,300)</b> | <b>(16,242)</b> | <b>(4,900)</b> | <b>(4,200)</b> | <b>(9,100)</b> | <b>(25,342)</b> | - |
|      |                          | <b>TAX MODERNIZATION ACCOUNT (SPECIAL REVENUE FUND)</b>                                                |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 203  | SF2374 (Rest) / Governor | Repeal Tax Modernization Account                                                                       | DFE               | (5,000)  | -               | (5,000)        | (5,000)                  | -        | -               | (5,000)        | -               | -              | -              | (5,000)        | -               |   |
|      |                          | <b>HEALTH CARE ACCESS FUND</b>                                                                         |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 206  | SF2815 (Weber)           | Pharmacy Refund Timing Modifications                                                                   | 1/1/26            | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |
|      |                          | <b>CONSUMER PROTECTION RESTITUTION ACCOUNT (SPECIAL REVENUE FUND)</b>                                  |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 209  | SF447 (Rest)             | Consumer Protection Restitution Account Establishment                                                  | 7/1/25            | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |
|      |                          | <b>HELIUM PROPERTY TAX RELIEF ACCOUNT (SPECIAL REVENUE FUND)</b>                                       |                   |          |                 |                |                          |          |                 |                |                 |                |                |                |                 |   |
| 212  | SF2530 (Hauschild)       | Helium Property Tax Relief Account Establishment                                                       | DFE               | -        | -               | -              | -                        | -        | -               | -              | -               | -              | -              | -              | -               |   |

\* Change results in a fiscal effect(s) beyond the budget forecast horizon of FY29

\*\*Legacy funds include the following funds receiving the specified portion of the revenue generated by the .375% sales tax authorized by the Legacy amendment:

--Outdoor Heritage Fund (33%) | Clean Water Fund (33%) | Arts and Cultural Heritage Fund (19.75%) | Parks and Trails Fund (14.25%)