

2026 SENATE TAXES OMNIBUS - S.F. 5052 DELETE-EVERYTHING AMENDMENT

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

LINE	SENATE FILE & AUTHOR	ITEM	EFFECTIVE DATE	SF 5052 (DELETE-EVERYTHING AMENDMENT)					
				FY2026	FY2027	FY26-27	FY2028	FY2029	FY28-29
		TOTAL GENERAL FUND EFFECT							
		Tax Revenues		-	92,230	92,230	215,701	208,506	424,207
		Property Tax Aids & Credits (and other) Expenditures		250	102,450	102,700	3,638	3,752	7,390
		NET GENERAL FUND EFFECT (EXPENDITURES - REVENUES)		250	10,220	10,470	(212,063)	(204,754)	(416,817)
		GENERAL FUND TAX REVENUES							
		INDIVIDUAL INCOME/CORPORATE FRANCHISE TAX							
1	SF5052 (Rest)	Federal conformity - PL 119-21 - Enhancement of Dependent Care Assistance Program	DFE/Federal Effective	-	(5,000)	(5,000)	(5,400)	(5,800)	(11,200)
2	SF5052 (Rest)	Federal conformity - PL 119-21 - Enhancement of Dependent Care Tax Credit	DFE/Federal Effective	-	(16,000)	(16,000)	(16,700)	(17,400)	(34,100)
3	SF5052 (Rest)	Federal conformity - PL 119-21 - Bonus Depreciation w/ 80% Addition & Subtractions Over 5 Years	DFE/Federal Effective	-	3,700	3,700	9,400	3,800	13,200
4	SF1419 (Putnam)	Beginning Farmer Credit Modifications	Various	-	(1,400)	(1,400)	(1,400)	(1,500)	(2,900)
5	SF668 (Kupec)	National Guard Subtraction - Allowed for Residents Serving in Neighboring States	TY26	-	(80)	(80)	(80)	(80)	(160)
6	SF4634 (Hauschild)	Film Production Credit Modifications	TY27	-	(500)	(500)	(1,800)	(1,900)	(3,700)
7	SF210 (Oumou Verbeten)	Section 530 Exclusion	TY27	-	-	-	unknown	unknown	unknown
8	SF2115 (Clark)	Historic Rehabilitation Credit Modifications	Various	-	-	-	-	-	-
9	SF4394 A-8 Amendment (Nelson)	Housing Contribution Credit Modifications	TY27	-	-	-	-	-	-
10	SF4998 (Miller)	<i>Interaction - Disparity Reduction Aid Modification for Fillmore County</i>	DFE	-	-	-	10	-	10
11	SF1197 (Hauschild)	<i>Interaction - School District Seasonal Tax Base Replacement Aid</i>	Pay27	-	-	-	80	80	160
12									
13		CORPORATE FRANCHISE TAX							
14	SF5052 (Rest)	Federal conformity - PL 119-21 - Bonus Depreciation w/ 80% Addition & Subtractions Over 5 Years	DFE/Federal Effective	-	7,500	7,500	19,200	7,900	27,100
15	SF5052 (Rest)	Federal conformity - PL 119-21 - Excessive Employee Remuneration from Controlled Group Members & Allocation of Deduction	DFE/Federal Effective	-	8,200	8,200	7,700	8,300	16,000
16	SF1312 (Rest)	Sustainable Aviation Fuel Credit Modifications	Various	-	(5,300)	(5,300)	(5,300)	(2,100)	(7,400)
17	SF4044 (Nelson)	Housing Contribution Credit Modifications	TY27	-	-	-	-	-	-
18									
19		ESTATE TAX							
20	SF245 (Weber) / SF132	Agricultural Homestead Classification Eligibility Expansion for Qualifying Relatives	AY27	-	-	-	-	(unknown)	(unknown)
21	SF2772 (Rasmusson)	Location Requirements Modification for Special Ag Homestead Classification	AY27	-	-	-	-	(unknown)	(unknown)
22									
23		SOLID WASTE MANAGEMENT TAX							
24	SF2437 (Dibble)	Residential Generators Definition Modification	7/1/2026	-	(10)	(10)	(10)	(10)	(20)
25									
26		SOCIAL MEDIA EXCISE TAX							
27	SF3197 (Rest)	Social Media Excise Tax Establishment - Tier Rates \$.50/\$.70/\$.90	1/1/2027	-	104,700	104,700	212,800	219,700	432,500
28									

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				FY2026	FY2027	FY26-27	FY2028	FY2029	FY28-29	
29		SALES AND USE TAX								
30	SF5 (Utke)	Exemption for Construction Materials - Browerville ISD	12/2/2023 - 12/31/25	-	(490)	(490)	-	-	-	-
31	SF13 (Hemmingsen-Jaeger)	Exemption for Construction Materials - Woodbury Water Treatment Facility	2/1/24 - 11/30/28	-	(740)	(740)	(370)	-	(370)	(370)
32	SF1981 (Bahr)	Exemption for Construction Materials - Ramsey Water Main - Clarification	1/1/23 - 6/30/27	-	-	-	-	-	-	-
33	SF4518 (Dibble)	Business Collection of Tourism Improvement District Charges	Retro post-6/30/25	-	-	-	-	-	-	-
34										
35		OTHER REVENUE CHANGES								
36	SF5101 (Miller)	Sports and Events Reimbursement Program Establishment	DFE	-	-	-	(unknown)	(unknown)	(unknown)	(unknown)
37	SF4872 (Champion)	Changes to MSFA Revenue Dedication (MPLS Sales Tax Retention)*	DFE	-	(2,350)	(2,350)	(2,429)	(2,484)	(4,913)	(4,913)
39		PROPERTY TAX AIDS & CREDITS								
40		HOMESTEAD PROPERTY TAX REFUNDS								
41	SF5010 (Hauschild)	Homestead Credit Refund Onetime Increase	Pay26	-	100,800	100,800	-	-	-	-
42	SF4998 (Miller)	Interaction - Disparity Reduction Aid Modification for Fillmore County	DFE	-	-	-	(30)	-	(30)	(30)
43	SF1197 (Hauschild)	Interaction - School District Seasonal Tax Base Replacement Aid	Pay27	-	-	-	(430)	(430)	(860)	(860)
44	SF2374 (Rest) / DE amendment	Interaction - Disabled Veterans Market Value Exclusion Max. Increase - Veteran Homesteads	AY26	-	-	-	(1,160)	(1,210)	(2,370)	(2,370)
45	SF2374 (Rest) / DE amendment	Interaction - Disabled Veterans Market Value Exclusion Max. Increase - Other Homesteads	AY26	-	-	-	460	480	940	940
46	SF2076 (Hauschild) / SF132	Interaction - Homestead Resort Property Tier Limit Modifications	AY27	-	-	-	-	40	40	40
47	SF1633 (Hauschild)	Interaction - Class 2c Managed Forest Land Classification Eligibility Modifications	AY27	-	-	-	-	unknown	unknown	unknown
48	SF5139 (Rarick)	Interaction - Class 2 Agricultural Property Classification Modifications to Include Certain Farm Wineries	AY27	-	-	-	-	negl.	negl.	negl.
49	SF245 (Weber) / SF132	Interaction - Agricultural Homestead Classification Eligibility Expansion for Qualifying Relatives	AY27	-	-	-	-	unknown	unknown	unknown
50	SF2772 (Rasmusson)	Interaction - Location Requirements Modification for Special Ag Homestead Classification	AY27	-	-	-	-	unknown	unknown	unknown
51	SF49 (Weber) / SF132	Interaction - Exemption for Properties Used by Nonprofits for Grazing	Pay27	-	-	-	negl.	negl.	negl.	negl.
52	SF2615 (Jasinski)	Interaction - Property Tax Exemption for Electric Generation Facility	Pay29	-	-	-	-	-	-	-
53	SF1027 (Hauschild)	Interaction - Exemption for Airport Hangars Used for Manufacturing	Pay27	-	-	-	50	50	100	100
54	SF4793 (Rarick)	Interaction - Tribal Property Exemption for Fond Du Lac Band of Chippewa - Medical Clinic	AY27	-	-	-	-	10	10	10
55	SF4794 (Rarick)	Interaction - Tribal Property Exemption for Fond Du Lac Band of Chippewa - Carlton County	Pay27	-	-	-	negl.	negl.	negl.	negl.
56										
57		AGRICULTURAL HOMESTEAD MARKET VALUE CREDIT								
58	SF5139 (Rarick)	Class 2 Agricultural Property Classification Modifications to Include Certain Farm Wineries	AY27	-	-	-	-	negl.	negl.	negl.
59	SF245 (Weber) / SF132	Agricultural Homestead Classification Eligibility Expansion for Qualifying Relatives	AY27	-	-	-	-	unknown	unknown	unknown
60	SF2772 (Rasmusson)	Location Requirements Modification for Special Ag Homestead Classification	AY27	-	-	-	-	unknown	unknown	unknown
61										
62		SCHOOL BUILDING BOND AGRICULTURAL CREDIT								
63	SF5139 (Rarick)	Interaction - Class 2 Agricultural Property Classification Modifications to Include Certain Farm Wineries	AY27	-	-	-	-	negl.	negl.	negl.
64										

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				FY2026	FY2027	FY26-27	FY2028	FY2029	FY28-29	
65		LOCAL GOVERNMENT AIDS								
66	SF1089 (Hauschild)	Soil & Water Conservation District Aid Increase	Pay26	-	2,000	2,000	2,000	2,000	4,000	
67	SF1197 (Hauschild)	School District Seasonal Tax Base Replacement Aid	Pay27	-	-	-	4,710	5,296	10,006	
68	SF5038 (Dibble)	Onetime Aid to Reimburse City Costs of Federal Enforcement Actions	Pay26	-	2,000	2,000	-	-	-	
69	SF4998 (Miller)	Disparity Reduction Aid Modification for Fillmore County	DFE	-	-	-	467	-	467	
70	SF128 (Farnsworth)	LGA Sparsity Adjustment	Pay27	-	-	-	-	-	-	
71	SF2374 (Rest) / DE amendment	Local Homeless Prevention Aid - Sunset Repeal (current law = expires after aids payable in 2028)**		-	-	-	-	-	-	
72	SF4394 (Port)	Local Affordable Housing Aid/Statewide Affordable Housing Aid Modifications	Pay27	-	-	-	-	-	-	
73										
74		OTHER PROPERTY TAX ITEMS								
75	SF2754 (Kupec + Johnson)	Border City Enterprise Zones Modification (no income tax credit or appropriation increase)	Various	-	-	-	-	-	-	
76	SF3589 (Rest)	Saint Paul and Minneapolis Mortgage Registry and Deed Tax Extensions	7/1/2026	-	-	-	-	-	-	
78		OTHER ITEMS								
79	SF199 (Klein)	Appropriation - Department of Revenue - Grant to South Saint Paul - Planning and Development Costs	DFE	250	-	250	-	-	-	
80	SF4872 (Champion)	PGA Appropriation		-	7,000	7,000	-	-	-	
81	SF4872 (Champion)	Transfer from Forward Fund	DFE	-	(7,000)	(7,000)	-	-	-	
82	SF4872 (Champion)	Changes to MSFA Revenue Dedication*	DFE	-	(2,350)	(2,350)	(2,429)	(2,484)	(4,913)	
83	SF783 (Nelson)	Revenue Ruling Program Establishment	7/1/2026	-	-	-	-	-	-	
84	SF3597 (Rest)	Refund Claim Filing Time Limit Modification	DFE	-	-	-	-	-	-	
85	SF4253 (Putnam)	Liquor Posting Temporary Prohibition	Retro 1/1/26	-	-	-	-	-	-	
86	SF4986 (Rest)	Healthcare Sales Tax (w/ 25 year sunset + ongoing capital payments)	DFE	-	-	-	-	-	-	
87	SF4690 (Rest)	DoR Policy and Technical Bill	Various	-	-	-	-	-	-	
88	SF1981 (Bahr)	Exemption for Construction Materials - Ramsey Water Main - Clarification	1/1/23 - 6/30/27	-	-	-	-	-	-	
89		SUBTOTAL: LEGACY FUNDS		-	-	-	-	-	-	
91		HOUSING ASSISTANCE FUND								
92	SF13 (Hemmingsen-Jaeger)	Exemption for Construction Materials - Woodbury Water Treatment Facility	2/1/24 - 11/30/28	-	(20)	(20)	(10)	-	(10)	
93	SF1981 (Bahr)	Exemption for Construction Materials - Ramsey Water Main - Clarification	1/1/23 - 6/30/27	-	-	-	-	-	-	
94		SUBTOTAL: HOUSING ASSISTANCE FUND		-	(20)	(20)	(10)	-	(10)	
96		TRANSPORTATION ADVANCEMENT ACCOUNT (SPECIAL REVENUE FUND)								
97	SF13 (Hemmingsen-Jaeger)	Exemption for Construction Materials - Woodbury Water Treatment Facility	2/1/24 - 11/30/28	-	(10)	(10)	(negl.)	-	(negl.)	
98	SF1981 (Bahr)	Exemption for Construction Materials - Ramsey Water Main - Clarification	1/1/23 - 6/30/27	-	-	-	-	-	-	
99	SF5101 (Miller)	Sports and Events Reimbursement Program Establishment	DFE	-	-	-	(unknown)	(unknown)	(unknown)	
100		SUBTOTAL: TRANSPORTATION ADVANCEMENT ACCOUNT		-	(10)	(10)	-	-	-	
102		HIGHWAY USER TAX DISTRIBUTION FUND								
103	SF5101 (Miller)	Sports and Events Reimbursement Program Establishment	DFE	-	-	-	unknown	unknown	unknown	
105		ENVIRONMENTAL FUND								
106	SF2437 (Dibble)	Residential Generators Definition Modification	7/1/2026	-	(30)	(30)	(30)	(30)	(60)	

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108		SPORTS & EVENTS REIMBURSEMENT ACCOUNT (SPECIAL REVENUE FUND)								
109	SF5101 (Miller)	Sports and Events Reimbursement Program Establishment	DFE	-	-	-	unknown	unknown	unknown	
111		MINNESOTA FORWARD FUND								
112	SF4872 (Champion)	Forward Fund Cancellation of 2023 Appropriation	DFE	(7,000)	-	(7,000)	-	-	-	
113	SF4872 (Champion)	Forward Fund Transfer to General Fund	FY27	-	7,000	7,000	-	-	-	
114		SUBTOTAL: MINNESOTA FORWARD FUND		(7,000)	7,000	-	-	-	-	

*Due to the effective date, an unknown amount of retained MPLS sales tax/MFSA dedicated revenue would be affected in FY26

** 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%)

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LOCAL SALES TAX

SENATE FILE & AUTHOR	LOCAL GOVERNMENT	SENATE FILE & AUTHOR	LOCAL GOVERNMENT
SF4872 (Champion)	Downtown Minneapolis Taxing Area Boundary Modifications	SF4308 (Miller)	Lanesboro - Sales Tax Authorization
SF2657/SF5229 (Pappas)	Saint Paul - Sales Tax Extension and Modifications	SF3910 (Xiong)	Maplewood - Sales Tax Authorization
SF4246 (Wesenberg)	Little Falls - Food and Beverage Tax Extension	SF3694 (Johnson Stewart)	Minnetonka - Sales Tax Authorization
SF4355 (Dornink)	Albert Lea - Sales Tax Extension and Modifications	SF4748 (Lieske)	Northfield - Sales Tax Authorization
SF3689 (Dornink)	Austin - Sales Tax Extension and Modifications	SF3674 (Housley)	Oak Park Heights - Sales Tax Authoriz.
SF4705 (Heintzeman)	Baxter - Sales Tax Extension and Modifications	SF3709 (Pha)	Osseo - Sales Tax Authorization
SF4831 (Weber)	Elk River - Sales Tax Extension and Modifications	SF3560 (Jasinski)	Owatonna - Sales Tax Authorization
SF4539 (Westrom)	Sauk Centre - Sales Tax Modifications	SF3601 (Westlin)	Plymouth - Sales Tax Authorization
SF5065 (Latz)	Edina - Sales Tax Modifications	SF3592 (Rest)	Robbinsdale - Sales Tax Authorization
SF4314 (Westrom)	Alexandria - Sales Tax Authorization	SF3789 (Johnson)	Roseau - Sales Tax Authorization
SF4232 (Kupec)	Audubon - Sales Tax Authorization	SF4606 (Mathews)	Sherburne County - Sales Tax Authoriz.
SF4682 (Rest)	Blaine - Restaurant, Lodging, and Admissions Tax Authorization	SF4722 (Putnam)	Saint Cloud - Sales Tax Authorization
SF4647 (Miller)	Caledonia - Sales Tax Authorization	SF4724 (Koran)	Taylor Falls - Sales Tax Authorization
SF5188 (Hoffman)	Champlin - Sales Tax Authorization	SF4727 (Rasmusson)	Vergas - Sales Tax Authorization
SF4188 (Rarick)	Cloquet Area Fire District - Sales Tax Authorization	SF4049 (Jasinski)	Waseca County - Sales Tax Authoriz.
SF4269 (Hoffman)	Coon Rapids - Sales Tax Authorization	SF3633 (Johnson Stewart)	Wayzata - Food & Beverage Tax Authoriz.
SF4181 (Westrom)	Douglas County - Sales Tax Authorization	SF4417 (Weber)	Windom - Sales Tax Authorization
SF4352 (Housley)	Forest Lake - Sales Tax Authorization	SF4986 (Rest)	Hennepin County - Healthcare Sales Tax
SF3788 (Koran)	Isanti County - Sales Tax Authorization		

TAX INCREMENT FINANCING

SENATE FILE & AUTHOR	DESCRIPTION	SENATE FILE & AUTHOR	DESCRIPTION
SF3608 (Rest)	OSA Excess Increment Clarification	SF3918 (Coleman)	Chaska - District Duration Extension
SF4644 (Weber)	Mountain Lake - 5/6 Yr. Rule Ext.	SF3552 (Kunesh)	Columbia Heights - 5/6 Yr. Rule Ext.
SF3581 (Johnson Stewart)	Wayzata - Additional Authorized Expenditures	SF4631 (Latz)	Hopkins - 5/6 Yr. Rule Ext.
SF5455 (Cwodzinski)	Eden Prairie - Extension to Approve TIF Districts		