



Glossary of Legislative Terminology

Below is a list of common legislative terms and definitions used by the Minnesota Senate. The first section includes terms used generally throughout the legislative process, while the second section is specific to the budget process.

Legislative Process

Act – A bill that has been enacted through passage in identical form in both bodies of the legislature, and signed by the governor (or, if vetoed by the governor, then overridden by the legislature).

Adjournment – Termination of a floor session or committee hearing for that day.

Amendment – An oral or written proposal offered by a legislator to modify a bill by adding, deleting, or otherwise altering bill language.

Author – The legislator who introduces a bill or resolution for consideration. A bill may have up to five co-authors in the Senate and 35 co-authors in the House. The primary author may be referred to as the “Chief Author” and “carries” the bill through committee hearings and presents the bill on the floor.

Bill – A written proposal calling for a new law, a change to current law, the repeal of current law, or a constitutional amendment. The proposal consists of a title, enacting clause, and body (text), which is examined by the Revisor of Statutes before introduction. Before introduction, the document is called a “bill draft.” The language becomes a “bill” once it is introduced.

Body or Legislative Body – Refers to either legislative chamber.

Caucus – A caucus is a group of representatives or senators who affiliate with the same political party or faction, such as the “DFL Caucus,” the “Republican Caucus,” the “Majority” caucus, or the “Minority” caucus. “Caucus” may also refer to any meeting of such a group. There are also caucuses organized around common interests or legislative goals.

Chamber – Either of the houses of a bicameral Legislature. The term also can be used to refer to the room in which each legislative body meets.

Chapter – Each act passed in a legislative session is assigned a chapter number in the order it was enacted. Alternatively, Minnesota Statutes are divided into chapters by subject area, but a reference to Minnesota Statutes will usually be by section number.

Committee – A formal group created by resolution passed by one body with members appointed by both the Majority and Minority caucuses to consider bills, confirmations, and other issues with respect to a specific subject matter. The number and name of standing committees in the Senate are proposed by the majority caucus and are established in Senate Rules. The jurisdiction of standing committees is organized by the majority caucus in the Senate.

Committee Report – A report prepared by committee staff recording the committee's action on a bill or resolution, including the committee's specific recommendation. The report is reviewed by the Engrossing Office, signed by the committee chair, and sent to the Front Desk to become part of the Senate agenda.

Companion – A bill introduced in one legislative body that, at the time of introduction, is identical to a bill introduced in the other legislative body. The two bills are administratively linked on their respective legislative websites and share the same Revisor's number.

Committee of the Whole – The entire membership of the Senate acting as one large committee to consider a bill listed on General Orders.

Concurrence – Action in which one legislative body approves or adopts a proposal or action taken by the other body.

Conference Committee – A committee appointed to reconcile the differences between two versions of a bill that has passed both the House and Senate. A conference committee has either three or five members from each body.

Conference Committee Report – A document prepared by the Revisor of Statutes that contains the language agreed upon by a conference committee for consideration by each legislative body.

Confirmation Calendar – A list of executive appointments that are ready for consideration by the full Senate.

Consent Calendar – A list of non-controversial bills that are given a second reading and bypass the General Register in the House or General Orders in the Senate, making them eligible for debate, possible amendment, third reading, and final passage all in one day.

Deadlines – A series of dates required by Joint Rules and set by concurrent resolution in both legislative bodies for final committee action on bills. Typically, there are three deadlines set over the course of several weeks in March and April. Certain committees are exempt from the deadlines.

Effective Date – The date on which a law takes effect. Unless specified in the bill, laws including an appropriation take effect on July 1 and other laws take effect August 1.

Enactment – The date that legislation has passed both legislative bodies and either been signed by the governor or had a gubernatorial veto overridden.

Engrossment – A version of the text of a bill or resolution which incorporates amendments to the title and text previously adopted.

General Orders – A list of Senate bills that have had second readings and may be debated or amended by the body acting as the Committee of the Whole or taken up as a Special Order.

Germaneness – Relevancy to a subject under consideration. Typically raised in the context of the relevancy of an amendment to the underlying bill. See Senate Rule 35.

Hopper – A designated receptacle where signed bill jackets are submitted for introduction.

Interim – The months between adjourning one regular session of the Legislature and convening of the next.

Jackets – A green (House) or yellow (Senate) sheet prepared by the Revisor of Statutes attached to the official physical copy of a bill and records all legislative action related to the bill. Usually refers to the bill attached to the sheet in addition to the sheet itself.

Joint Committee – A committee with members from both the Senate and House.

Joint Rules – Parliamentary rules governing procedures and operations of the Senate and House acting jointly or in relationship to each other.

Journal – An official chronological record of the proceedings of and actions taken by the respective chambers.

Legislative Day – A day when either the House or Senate convenes and conducts business. A legislative day begins at 7:00am and ends at 7:00am on the following calendar day. The Minnesota Constitution limits the legislature to meeting 120 days during the biennium. Beginning in 2025, this definition will change significantly.

Mason’s Manual of Legislative Procedure – The rules of parliamentary practice contained in Mason's Manual of Legislative Procedure govern the Senate in all cases in which they are applicable, and in which they are not inconsistent with these rules and orders of the Senate and the joint rules and orders of the Senate and House of Representatives.

Motion – A formal proposal for action offered by a member of a deliberative body. See Mason’s Manual of Legislative Procedure for specific motions.

Omnibus – A large bill that is generally made up of numerous smaller bills on the same broad topic. Senate Rule 7.3 establishes the omnibus tax and appropriation bills.

Parliamentary Inquiry – A request posed by a member to the presiding officer for clarification of the procedure or business before the legislative body.

Point of Order – A question raised by a member to the presiding officer calling attention to a breach of order or of the rules.

Quorum – A minimum number of members of each legislative body or committee necessary to conduct the business of that group. A quorum is usually a majority of the members of a legislative body or committee.

Reading – Presentation of a bill before either legislative body by reading the title and number. Bills must be given three readings on three separate days prior to final passage as follows:

- **First Reading:** the reporting of a bill to the body at the time of its introduction and referral to committee.
- **Second Reading:** the reporting of a bill to the body, following the adoption of the committee report from the final committee of jurisdiction, after which it is placed on a list for floor consideration.
- **Third Reading:** the final reporting of a bill to the body before its final passage. No amendments, except amendments to the title, may be offered after the third reading except by unanimous consent.

Recess – A break from legislative business. Unlike adjournment, a legislative body in recess is expected to return the same day.

Referral – The assigning of a bill to a specific committee.

Regular Session – The period during which the legislature is constitutionally allowed to meet.

Repeal – To eliminate a law, or section of a law, by an act of the Legislature; typically, a section of law in a bill that repeals a current law is referred to as a “repealer.”

Revisor of Statutes – A nonpartisan office of the Minnesota Legislature that provides confidential drafting services for the House, Senate, and administrative agencies, prepares jackets for bill introductions, and provides various other services. The office is also the official publisher of Minnesota Statutes, Laws, and Rules.

Rulemaking – A process for developing and issuing new administrative regulations.

Rules of the Senate – A set of regulating principles governing legislative procedure and the internal administration and operation of the Senate. A set of temporary rules are adopted when the Senate is organized, which may be replaced later by permanent rules.

Session – The period during which the legislature meets or the daily meeting of the Senate or House. Also called “floor session.”

Session Law – The laws enacted at each session of the legislature, published in order of enactment; may also be used to refer to laws of a temporary nature.

Side-by-Side – A document prepared by the Revisor’s Office for a conference committee that compares the language in the companion bills passed by the House and Senate. Typically, differences in language are highlighted for a conference committee for easy identification.

Sine Die – Latin for “without a day.” Adjournment without setting a definite date for meeting again is called “adjournment sine die.” It signifies the end of the biennial legislative session or a special session.

Special Orders – A list of bills that have received a second reading and are designated by the Chair of the Senate Rules and Administration Committee for consideration by the full body. The bills may be debated and amended, given a third reading, and considered for final passage.

Special Session – A legislative session called by the governor at a time other than a regular session.

Statute – Laws of a general and permanent nature. These laws are gathered in a compilation known as "Minnesota Statutes," and are arranged by subject matter.

Sunset – The expiration date of a law.

Table or **Lay on the Table** – To postpone or suspend consideration of the pending matter before the body (typically a bill).

Unofficial Engrossment – A version of a bill that incorporates amendments by the other body after the bill has been passed by its house of origin. For example, the House cannot officially amend a Senate bill, so when the House considers a Senate bill and makes changes, that engrossment is unofficial until the bill returns to the Senate and the Senate adopts the engrossment.

Veto - A rejection by the governor of legislation passed by both houses of the legislature. The legislature can override a gubernatorial veto by a two-thirds vote in each body. The governor can veto an entire piece of legislation or individual "line item" appropriations.

Budget Process

For additional information on the budget process, please see the fiscal issue brief [Minnesota's Budget Process Basics](#).

Account — A detailed record of money received into and paid out of the state treasury. When a law specifically requires the creation of an account, it is usually done to dedicate money to certain purposes. See Minnesota Statutes, sections [16A.53](#) and [16A.69, subdivision 1](#).

Allotment — An amount of an appropriation that is made available in the state accounting system for a defined use during a given period. This is a budgetary control of appropriation authority established and managed by the Commissioner of MMB. State agencies develop spending plans for the amounts appropriated to them. See Minnesota Statutes, section [16A.011, subdivision 3](#), and section [16A.14](#).

Appropriation — An authorization in law to spend money from the state treasury. This is a budgetary control set by the legislature. While the Governor can veto appropriations, appropriations cannot be created unless approved through the legislative process. The constitution expressly bans any spending from the state treasury without an appropriation. See Minnesota Constitution, [Article XI](#), section 1, and Minnesota Statutes, section [16A.011, subdivision 4](#).

Direct Appropriation – An authorization to spend a specified amount of money from a specific state fund, for a limited amount of time, usually one biennium. Omnibus budget bills are made up of mostly direct appropriations.

Statutory Appropriation – An authorization to spend money that is codified in statute, is ongoing, and usually fluctuates in amount from year to year. There are two main types of statutory appropriations: open appropriations and dedicated appropriations. A statutory appropriation is sometimes called a standing appropriation. See Minnesota Statutes, section [16A.011, subdivision 14a](#).

Open Appropriations – An authorization, usually in statute, that makes available for spending an amount sufficient to fulfill a specified need with an “open-ended” amount. These are usually found within the General Fund. Debt service and emergency firefighting for wildfires are examples of open appropriations.

Dedicated Appropriations – An authorization, usually in statute, that makes a dedicated stream of revenue available for spending for a particular activity usually tied to that revenue.

Biennium — A period of two consecutive fiscal years. A biennium begins on July 1 of each odd-numbered year and ends on June 30 of the next odd-numbered year. Biennia are referenced by their fiscal year names. For example, July 1, 2023, is the beginning of the FY 2024-2025 biennium. See Minnesota Statutes, section [16A.011, subdivision 6](#).

Budgetary Balance — The amount of money left unallocated or “on the bottom line” at the end of a fiscal year or biennium in the General Fund (or another fund) after expenditures and reserve funds are subtracted from the beginning balance plus revenues. The balance may be positive or negative. The Minnesota Constitution requires a balanced General Fund budget by prohibiting borrowing beyond the end of a biennium to pay operating expenses for the biennium. Borrowing for cash flow purposes within the biennium is allowed. Revenues plus any balances carried forward from the previous biennium must be greater than or equal to expenditures. See Minnesota Statutes, section [16A.11](#) and Minnesota Constitution, [Article XI](#), section 6.

Budget Base — The common starting point in the construction of the next biennial budget. The base level for an appropriation in each year of the next biennium is set at the amount that was appropriated for the second year of the current biennium unless the appropriation was designated as onetime. For a forecasted appropriation, the base amount is set at the amount estimated to satisfy the formula or other requirements in law. See Minnesota Statutes, section [16A.11, subdivision 3](#).

Budget Reserve — The budget reserve is a special account established in the General Fund that serves as a savings account to be used to offset budget shortfalls during economic downturns. The budget reserve is separate from the cash flow account. Reserve funds may be reduced, after consultation with the Legislative Advisory Commission, to the extent needed to balance expenditures with revenues. Like the cash flow account reserve, the amount in the budget reserve account is set in law. See Minnesota Statutes, section [16A.152](#).

Budget Rules – Uniform guidance for the Legislature and MMB that specifies how to count money in the context of the budget. The budget rules were originally established in 2002 and are annually reviewed and updated by legislative fiscal staff and MMB. The Legislative Commission on Planning and Fiscal Policy most recently reviewed and adopted the rules in 2013.

Cancellation — Money appropriated but unspent and unencumbered at the end of a biennium or end of the period for which the appropriation was made. When the legal authority to expend money has expired, any amounts remaining unspent cancel to the fund from which they were appropriated. See Minnesota Statutes, section [16A.28](#). The term may also refer to legislative action taken to terminate an appropriation earlier than previously enacted.

Carryforward – Unspent money from one fiscal year that is available for use in the next fiscal year. An agency may carry forward unspent and unencumbered non-grant money from the first year of the biennium to the second year with MMB approval, or across biennia when authorized by law or statute. Additionally, when discussing budgetary or structural balance, the term carryforward may reference unallocated balances from one fiscal year to another. See Minnesota Statutes, section [16A.28](#).

Cash Flow Account — A special account established in the General Fund that is intended to avoid short-term borrowing by bridging cash flow gaps that result from differences in the timing of when revenues come in relative to when expenditures are made. Like the budget reserve account, the amount in the cash flow account is set in statute. See Minnesota Statutes, section [16A.152, subdivision 1](#).

Deep Tails – An estimate of future revenue or spending beyond the tails (planning estimate) that is not recognized in spending forecasts or on budgeting tracking spreadsheets. For example, if the current biennium is FY 2024-2025 and the tails are FY 2026-2027, then the deep tails are FY 2028-2029. Generally, the budget rules assume that funding for the deep tails continues at the same level as the tails. Based on Budget Rules, a provision that changes the revenue or spending beyond the tails must be identified and described in a footnote on a budget tracking spreadsheet.

Education Shift — A change in the law that allows the state to recognize E-12 Education revenues or spending in a different fiscal year without a change in the actual amount that will be collected or paid over time. Education shifts have often been used to help balance a budget and later restored or unshifted during stronger economic times.

Aid Payment Shift — An adjustment in the percentage of the education aid entitlements that are paid over a two-year period. In any given fiscal year, most education appropriations include 90 percent of the education aid entitlement for the current fiscal year and a lagging final 10 percent payment for education aid entitlements for the prior fiscal year. An aid payment shift is a reduction to the percentage of the entitlements that are paid in the current fiscal year and an increase in the final payment. This reduction creates one-time General Fund savings by pushing the cost of a portion of the education aid entitlements from one fiscal year into the next.

Property Tax Recognition Shift (PTRS) — A change in the law that requires a school district to adjust when it recognizes property tax revenue, resulting in a corresponding reduction in state aid. Property taxes in Minnesota are paid twice per calendar year (May and October). These payments are in two separate fiscal years. Typically, school districts recognize all the May property tax revenue in the subsequent fiscal year. However, a PTRS occurs when the law is changed to require a district to recognize the May property tax revenue in the year in which it is paid. In that situation, schools count their property tax revenue earlier, which allows the state to reduce its aid payments to schools by an identical amount. This creates one-time savings for the General Fund.

Other budget jurisdictions such as Health and Human Services and Taxes occasionally modify spending and revenue collection timelines for certain programs through similar mechanisms called payment delays or accelerated payments.

Encumbrance – The commitment of money to meet an obligation that is expected to be incurred for goods or services received by the state or to pay a grant. Encumbrance is the accounting control that agencies use to reserve portions of their allotments for expenditures that will soon be incurred. Agencies must encumber money before it can be spent. See Minnesota Statutes, section [16A.011, subdivision 11](#).

Fiscal Note — A formal estimate of the fiscal effects that would be caused by the enactment of a bill. Fiscal note requests are initiated by legislative fiscal analysts on behalf of committee chairs or individual senators. The Legislative Budget Office (LBO) is responsible for overseeing the preparation of fiscal notes. Agencies that would be affected by a bill prepare estimates of cost changes, including costs that could be absorbed within existing budgets, and revenue changes the bill would cause. See Minnesota Statutes, section [3.98](#). Fiscal notes are available on the Legislative Budget Office’s website at: <https://www.mn.gov/mmbapps/fnsearchlbo/>.

Fiscal Year — A 12-month period beginning on July 1 and ending on the following June 30. A fiscal year is numbered by the calendar year in which it ends. The federal fiscal year begins on October 1 and runs through the following September 30. See Minnesota Statutes, section [16A.011, subdivision 14](#).

Forecasted Programs — Programs with funding levels that are adjusted in the forecast based on changed caseloads, enrollments, or average costs. Funding formulas for these programs are like entitlements and appropriations may either be open or for a fixed amount based on the forecast estimates available at the time appropriations were made. Statute requires adjustments to the base budget to bring the associated appropriations in line with the most recently forecast amounts. See Minnesota Statutes, section [16A.11, subdivision 3](#).

Fund — A separate accounting entity in the state treasury. A fund may contain a set of accounts. Funds may be created in the constitution, in statute, or by the Commissioner of MMB to segregate different types of financial activity. A fund usually has language in law establishing it and identifying what money should be deposited into the fund and for what purposes money may be expended from the fund. Statute requires that no fund may carry a negative balance at the end of a fiscal biennium. See Minnesota Statutes, sections [16A.53](#), [16A.575](#), and [16A.152, subdivision 4](#).

General Fund — The state’s main depository for taxes and other revenues. Statute directs that this fund is used “for the usual, ordinary, running, and incidental expenses of the state government and does not include moneys deposited in the treasury for a special or dedicated purpose.” The General Fund is the state’s largest and most flexible. See Minnesota Statutes, sections [16A.54](#) and [16A.72](#).

Impact of Taxation — The initial burden of the tax, experienced by the person or entity legally obligated to pay the tax.

Incidence of Taxation — The ultimate burden of the tax. In some cases, such as taxes imposed directly on households, the tax impact and tax incidence are the same. In other cases, such as taxes on businesses, the incidence is shifted from the business to others. Tax incidence will differ from tax impact if the person paying the tax can shift the burden to others, either through higher prices or lower wages.

Local Impact Note – An estimate of the fiscal effect of proposed legislation on local units of government, such as cities, counties, or school districts. A local impact note may only be requested by the Tax, Finance, or Ways and Means committee chairs or ranking minority members. The Legislative Budget Office coordinates the collection of data and preparation of the local impact note. Local impact notes may take thirty days or more to complete. See Minnesota Statutes, section [3.987](#). Local impact notes are available on the Legislative Budget Office’s website at: <https://www.lbo.mn.gov/fn/localimpact.html>.

MMB – The Department of Management and Budget, which may also be known as Minnesota Management and Budget.

Revenue Analysis — An official fiscal estimate prepared by the Department of Revenue, forecasting the revenue gain or loss from enactment of proposed legislation, or estimating the spending impact of changes to property tax aid and credit programs. Revenue analyses do not identify the costs a state agency or local government may incur or save by implementing the proposed change. Revenue analyses are requested by legislative fiscal staff on behalf of the Taxes Committee chair. Revenue analyses are available on the Department of Revenue website at: <https://www.revenue.state.mn.us/revenue-analyses>.

Secondary Impact – A cost, savings, or revenue change that does not result directly from the implementation of a bill.

Structural Balance — A measure of whether revenues are greater than or equal to expenditures in a fiscal year or biennium. This measure differs from budgetary balance because it does not consider the beginning balance or reserves.

Tails — An estimate of future revenue or spending that will serve as base amounts in the next biennium. These amounts are recognized in spending forecasts and are used to determine whether a fund has structural balance. Also referred to as planning estimates.

Target — A limit on spending or revenues set during the legislative process to guide budget decision-making by committees and to ensure that collective budget decisions meet expectations for budget balance, revenues, spending, and reserves. A target may increase or reduce total spending or revenue compared to the base budget. A target that is agreed to by both legislative bodies is called a joint target.

Tax Expenditure — A tax preference that reduces the amount of revenue that would otherwise be generated, including exemptions, deductions, credits, and lower tax rates. Tax expenditures are different than a direct spending program. Once enacted, they usually continue indefinitely and do not need to be reenacted as part of the biennial budget. Tax expenditures are reflected on the revenue side of the budget and are not itemized.

A provision is considered a tax expenditure if the Department of Revenue determines that it meets all seven of the following criteria:

- 1) it has an impact on a tax that is applied statewide;
- 2) it confers preferential treatment;

- 3) it results in reduced tax revenue in the applicable fiscal years;
- 4) it is not included as an expenditure item in the state budget;
- 5) it is included in the defined tax base for that tax;
- 6) it is not subject to an alternative tax; and
- 7) it can be amended or repealed by a change in law.

The Department of Revenue publishes the Minnesota Tax Expenditure Budget, which estimates the fiscal impact of Minnesota's tax expenditures. The latest report is available at:

<https://www.revenue.state.mn.us/tax-expenditure-reports>

Transfer – The authorization to move money from one fund, account, or agency to another fund, account, or agency within the state treasury. When authorized by law, a transfer must reduce money in one fund, account, or agency and increase the same amount to a separate fund, account, or agency. See Minnesota Statutes, section [16A.011, subdivision 15a](#).

Unallotment — An executive branch-initiated reduction to a previous allotment of an appropriation. In the General Fund, unallotments are made only after the budget reserve account has been fully exhausted. An unallotment has the practical effect of an appropriation reduction but does not change the legal authorization to spend money and does not change the budget base used for estimates of future spending. See Minnesota Statutes, section [16A.152, subdivision 4](#).

Additional Resources

This glossary was prepared in consultation with the following resources: [Minnesota State Legislature Frequently Asked Questions](#) and the [National Conference of State Legislatures' Glossary of Legislative Terms](#).

For questions about the content or preparation of this document, please contact Jenna Hofer (jenna.hofer@mnsenate.gov) or Priyanka Premo (priyanka.premo@mnsenate.gov). For questions related to specific issue areas, you may find SCRFA staff contact information and assigned committees [here](#).