

## MEMORANDUM

To: Legislative Budget Office Oversight Commission  
 From: Eric Willette, Director of Tax Research, Minnesota Revenue  
 Date: October 2, 2019  
 Re: Revenue estimates

Revenue estimates are prepared by the Department of Revenue research staff for bills scheduled for a hearing in a tax committee, or at other times upon request. Revenue estimates are separate from fiscal notes. Revenue estimates quantify the impact of tax law changes on tax revenues and tax-related payments for property tax aids, credits and refunds administered by the Department of Revenue. Department fiscal notes include the impacts of law changes on department administrative costs and on tax penalties and interest.

### Revenue Estimates Completed in Recent Years

Session Year	State Taxes			Property Tax/Local Aids			All Revenue Estimates			Biennium Totals
	Public	Confidential	Total	Public	Confidential	Total	Public	Confidential	Total	
2011	139	294	433	100	68	168	239	362	601	991
2012	87	168	255	69	66	135	156	234	390	
2013	165	249	414	125	79	204	290	328	618	999
2014	150	116	266	77	38	115	227	154	381	
2015	215	169	384	119	37	156	334	206	540	1,005
2016	147	179	326	73	66	139	220	245	465	
2017	319	168	487	114	48	162	433	216	649	983
2018	106	108	214	67	53	120	173	161	334	
2019	204	175	379	110	49	159	314	224	538	
2020										

### Prioritizing Revenue Estimate Requests (2019 session):

1. Bills scheduled for hearing in Tax Committees.
2. Governor's Office, Commissioner, and Assistant Commissioners.
3. House and Senate Tax Committees & Divisions (usually via committee staff).
4. House Research, Senate Counsel and Research, and Fiscal Staff.
5. House and Senate Majority and Minority Research.
6. Individual Legislators.
7. Minnesota Management and Budget Fiscal Notes.
8. Key Outside Organizations (MCFE, MBP, etc.).
9. Other Outside Organizations.

## HANDOUT SHARED WITH LEGISLATIVE STAFF

### Revenue Estimates: Ways to Help Us

1. Give us as much warning as possible about bills that are likely to be heard.
2. Provide us with any information that will help us in setting priorities.
3. Send all revenue estimate requests through a limited number of staff (generally fiscal staff).  
Property tax: Email Nick Greene and copy Susan Raverty and Whitney Morsching.  
All others: Fiscal staff should use the automated request process whenever possible.  
Otherwise email to Randy Sanford and Curtis Walker and copy Eric Willette and Maureen Morse.  
  
Requests that include *both* tax types should be sent to *all seven* listed above.  
All seven should also receive all hearing notices.
4. When requesting information (other than revenue estimates), please send the email to one person only, with copies to others. This makes clear whose responsibility it is to reply.
5. Phone requests should be followed up by an email request.
6. Do not fax language to us. Attaching scanned documents to email is more reliable.
7. If a request is confidential, let us know that.  
Note that confidentiality may limit our access to information in some cases.
8. Make sure effective dates are clearly specified.
9. If the author will be making an author's amendment, let us know and we can do the estimate "as proposed to be amended." (This includes effective dates.)
10. Only estimates from our two offices are official. Be sure to check with us if anyone else at DOR provides an estimate.
11. Take care to make sure the revenue estimate you are using is the latest version and matches the current language of the bill. (Our website may include multiple revenue estimates for the same bill number. Check under both House and Senate.)
12. Remember that estimates from earlier sessions need to be updated.
13. Revenue estimates made prior to the February forecast may need to be updated.
14. In the few cases where a revenue estimate will not be available at the time of the hearing, we will let fiscal staff know. We would appreciate your checking to make sure that the author is aware that the revenue estimate will not be available at that time.
15. Help others remember the distinction between a revenue estimate and a fiscal note. Fiscal notes will not *generally* include revenue estimates, so requesting a fiscal note does not automatically trigger a request for a revenue estimate.

Tax Research Division and Property Tax Research  
Minnesota Department of Revenue  
January 11, 2019