

## APPENDIX A

1. A business subsidy of less than \$150,000;
2. assistance that is generally available to all businesses or to a general class of similar businesses, such as a line of businesses, size, location, or similar general criteria;
3. public improvements to buildings or lands owned by the state or local government that serve a public purpose and do not principally benefit a single business or defined group of businesses at the time the improvements are made;
4. redevelopment property polluted by contaminants as defined in M.S. § 116J.552, Subd 3;
5. assistance provided for the sole purpose of renovating old or decaying building stock or bringing it up to code and assistance provided for designated historic preservation districts, provided that the assistance is equal to or less than 50 percent of the total cost;
6. assistance to provide job readiness and training services if the sole purpose of the assistance is to provide those services;
7. assistance for housing;
8. assistance for pollution control or abatement; including assistance for a tax increment financing hazardous substance subdistrict as defined under M.S. § 469.174, Subd. 23;
9. assistance for energy conservation;
10. tax reductions resulting from conformity with federal tax law;
11. workers' compensation and unemployment compensation;
12. benefits derived from regulation;
13. indirect benefits derived from assistance to educational institutions;
14. funds from bonds allocated under M.S. § 474A bonds issued to refund outstanding bonds, and bonds issued for the benefit of an organization described in section 501 (c)(3) of the Internal Revenue Code of 1986, as amended through December 31, 1999;
15. assistance for a collaboration between a Minnesota higher education institution and a business;
16. assistance for a tax increment financing soils condition districts as defined under M.S. § 469.174, subdivision 19;
17. redevelopment when the recipient's investment in the purchase of the site and in site preparations is 70 percent or more of the assessor's current year's estimated market value;
18. general changes in tax increment financing law and other general tax law changes of a principally technical nature;

19. federal assistance until the assistance has been repaid to, and reinvested by the state or local government agency;
20. funds from dock and wharf bonds issued by a seaway port authority;
21. business loans and loan guarantees of \$150,000 or less;
22. Federal loan funds provided through the United States Department of Commerce, Economic Development Administration; and
23. property tax abatements granted under M.S. § 469.1813 to property that is subject to valuation under Minnesota Rules, Chapter 8100.