

1.1 ..... moves to amend H.F. No. 2395 as follows:

1.2 Page 3, after line 30, insert:

1.3 "Sec. 2. Minnesota Statutes 2012, section 296A.07, subdivision 3, is amended to read:

1.4 Subd. 3. **Rate of tax.** (a) The gasoline excise tax is imposed at the following rates:

1.5 (1) E85 is taxed at the rate of 17.75 cents per gallon;

1.6 (2) M85 is taxed at the rate of 14.25 cents per gallon; and

1.7 (3) all other gasoline is taxed at the rate of 25 cents per gallon.

1.8 (b) Notwithstanding the provisions of paragraph (a), the gasoline excise tax is

1.9 imposed at the following rates beginning on the date that the tax under section 296A.085

1.10 takes effect:

1.11 (1) E85 is taxed at the rate of 14.2 cents per gallon;

1.12 (2) M85 is taxed at the rate of 11.4 cents per gallon; and

1.13 (3) all other gasoline is taxed at the rate of 20 cents per gallon.

1.14 Sec. 3. Minnesota Statutes 2012, section 296A.08, subdivision 2, is amended to read:

1.15 Subd. 2. **Rate of tax.** The special fuel excise tax is imposed at the following rates:

1.16 (a) Liquefied petroleum gas or propane is taxed at the rate of 18.75 cents per gallon.

1.17 (b) Liquefied natural gas is taxed at the rate of 15 cents per gallon.

1.18 (c) Compressed natural gas is taxed at the rate of \$2.174 per thousand cubic feet; or

1.19 25 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as

1.20 defined by the National Conference on Weights and Measures, is 5.66 pounds of natural gas.

1.21 (d) All other special fuel is taxed at the same rate as the gasoline excise tax as

1.22 specified in section 296A.07, subdivision 2. The tax is payable in the form and manner

1.23 prescribed by the commissioner.

1.24 (e) Notwithstanding the provisions of paragraphs (a) to (c), the following rates apply

1.25 beginning on the date that the tax under section 296A.085 takes effect:

1.26 (1) liquefied petroleum gas or propane is taxed at the rate of 15 cents per gallon;

- 2.1 (b) liquefied natural gas is taxed at the rate of 12 cents per gallon; and
- 2.2 (c) compressed natural gas is taxed at the rate of \$1.74 per thousand cubic feet; or 20
- 2.3 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as
- 2.4 defined by the National Conference on Weights and Measures, is 5.66 pounds of natural
- 2.5 gas."
- 2.6 Renumber the sections in sequence and correct the internal references
- 2.7 Amend the title accordingly