

1.1 moves to amend H.F. No. 2887, the second engrossment, as follows:

1.2 Page 47, after line 22, insert:

1.3 "Subd. ... **Marketplace provider.** "Marketplace provider" has the meaning given in
1.4 section 297A.66, subdivision 1, paragraph (d)."

1.5 Page 47, delete lines 24 to 27 and insert:

1.6 "Subd. ... **Retail delivery.** "Retail delivery" means a delivery to a person located in
1.7 Minnesota of the following items as part of a retail sale:

1.8 (1) tangible personal property that is subject to taxation under chapter 297A; and

1.9 (2) clothing as defined under section 297A.67, subdivision 8.

1.10 Retail delivery does not include curbside delivery or pickup at the retailer's place of business."

1.11 Renumber the subdivisions in sequence

1.12 Page 48, delete section 5 and insert:

1.13 "Sec. **[168E.03] FEE IMPOSED.**

1.14 Subdivision 1. **Retail delivery fee imposed.** (a) A fee is imposed on each retailer equal
1.15 to 75 cents on each transaction involving retail delivery in Minnesota. The retailer may, but
1.16 is not required to, collect the fee from the purchaser. If separately stated on the invoice, bill
1.17 of sale, or similar document given to the purchaser, the fee is excluded from the sales price
1.18 for purposes of the tax imposed under chapter 297A.

1.19 (b) If the retailer collects the fee from the purchaser:

1.20 (1) the retail delivery fee must be charged in addition to any other delivery fee; and

2.1 (2) the retailer must show the total of the retail delivery fee and other delivery fees as
 2.2 separate items and distinct from the sales price and any other taxes or fees imposed on the
 2.3 retail delivery on the purchaser's receipt, invoice, or other bill of sale.

2.4 Subd. 2. **Multiple items or shipments.** The fee imposed under subdivision 1 is imposed
 2.5 once per transaction regardless of the number of shipments necessary to deliver the items
 2.6 of tangible personal property purchased, or of the number of items of tangible personal
 2.7 property purchased.

2.8 Subd. 3. **Returns and cancellations.** The fee imposed under subdivision 1 is
 2.9 nonrefundable if any or all items purchased are returned to a retailer, or if the retailer provides
 2.10 a refund or credit in the amount equal to or less than the purchase price. The fee must be
 2.11 refunded to the purchaser if the retail delivery is canceled by the purchaser, retailer, or
 2.12 delivery provider.

2.13 **EFFECTIVE DATE.** This section is effective July 1, 2024."

2.14 Page 49, delete section 6 and insert:

2.15 "Sec. **[168E.05] EXEMPTIONS.**

2.16 Subdivision 1. **Transactions.** The following retail deliveries are exempt from the fee
 2.17 imposed by this chapter:

2.18 (1) a retail delivery to a purchaser who is exempt from tax under chapter 297A; and

2.19 (2) a retail delivery on a motor vehicle for which a permit issued by the commissioner
 2.20 of transportation or a road authority is required under chapter 169 or 221 and the retailer
 2.21 has maintained books and records through reasonable and verifiable standards that the retail
 2.22 delivery was on a qualifying vehicle.

2.23 Subd. 2. **Small businesses.** The fee imposed by this chapter and the requirements of this
 2.24 chapter do not apply to:

2.25 (1) a retailer that made retail sales totaling less than \$1,000,000 in the previous calendar
 2.26 year; and

2.27 (2) a marketplace provider when facilitating the sale of a retailer that made retail sales
 2.28 totaling less than \$100,000 in the previous calendar year through the marketplace provider.

2.29 **EFFECTIVE DATE.** This section is effective July 1, 2024."

2.30 Page 52 delete section 12

2.31 Page 57, delete line 19 and insert:

3.1 "(b) "Metropolitan area" means the counties of Anoka, Carver, Dakota, Hennepin,
3.2 Ramsey, Scott, and Washington."

3.3 Page 57, line 24, before "The" insert "Notwithstanding section 473.123, subdivision 1,"

3.4 Renumber the sections in sequence and correct the internal references

3.5 Amend the title accordingly