

1.1 moves to amend H.F. No. 3669, the first engrossment, as follows:

1.2 Page 27, delete section 5 and insert:

1.3 "Sec. Minnesota Statutes 2021 Supplement, section 116U.27, subdivision 1, is amended
1.4 to read:

1.5 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have
1.6 the meanings given.

1.7 (b) "Allocation certificate" means a certificate issued by the commissioner to a taxpayer
1.8 upon receipt of an initial application for a credit for a project that has not yet been completed.

1.9 (c) "Application" means the application for a credit under subdivision 4.

1.10 (d) "Commissioner" means the commissioner of employment and economic development.

1.11 (e) "Credit certificate" means a certificate issued by the commissioner upon submission
1.12 of the cost verification report in subdivision 4, paragraph (e).

1.13 (f) "Eligible production costs" means eligible production costs as defined in section
1.14 116U.26, paragraph (b), clause (1), incurred in Minnesota that are directly attributable to
1.15 the production of a film project in Minnesota.

1.16 (g) "Film" has the meaning given in section 116U.26, paragraph (b), clause (2).

1.17 (h) "Project" means a film:

1.18 (1) that includes the promotion of Minnesota;

1.19 (2) for which the taxpayer has expended at least \$1,000,000 in ~~the taxable year a~~
1.20 consecutive twelve-month period beginning when expenditures are first paid in Minnesota
1.21 for eligible production costs; and

1.22 (3) to the extent practicable, that employs Minnesota residents.

2.1 (i) "Promotion of Minnesota" or "promotion" means visible display of a static or animated
2.2 logo, approved by the commissioner and lasting approximately five seconds, that promotes
2.3 Minnesota within its presentation in the end credits before the below-the-line crew crawl
2.4 for the life of the project.

2.5 EFFECTIVE DATE. This section is effective retroactively for taxable years beginning
2.6 after December 31, 2021."

2.7 Page 28, delete section 6

2.8 Page 41, after line 21, insert:

2.9 "(d) For a married taxpayer filing a separate return, the credit percentage must be
2.10 calculated under paragraphs (a) to (c), except the adjusted gross income thresholds are
2.11 one-half the amounts for other filers, as adjusted for inflation under subdivision 2b."

2.12 Page 46, delete lines 12 and 13 and insert:

2.13 "EFFECTIVE DATE. This section is effective for credit certificates issued after June
2.14 30, 2022, and applies retroactively for applications for allocation certificates submitted after
2.15 December 31, 2017."

2.16 Page 46, delete section 19 and insert:

2.17 "Sec. Minnesota Statutes 2020, section 290.0681, subdivision 3, is amended to read:

2.18 Subd. 3. **Applications; allocations.** (a) To qualify for a credit or grant under this section,
2.19 the developer of a project must apply to the office before the rehabilitation begins. The
2.20 application must contain the information and be in the form prescribed by the office. The
2.21 office may collect a fee for application of up to 0.5 percent of qualified rehabilitation
2.22 expenditures, up to \$40,000, based on estimated qualified rehabilitation expenditures, to
2.23 offset costs associated with personnel and administrative expenses related to administering
2.24 the credit and preparing the economic impact report in subdivision 9. Application fees are
2.25 deposited in the account. The application must indicate if the application is for a credit or
2.26 a grant in lieu of the credit or a combination of the two and designate the taxpayer qualifying
2.27 for the credit or the recipient of the grant.

2.28 (b) Upon approving an application for credit, the office shall issue allocation certificates
2.29 that:

2.30 (1) verify eligibility for the credit or grant;

3.1 (2) state the amount of credit or grant anticipated with the project, with the credit amount
 3.2 equal to 100 percent and the grant amount equal to 90 percent of the federal credit anticipated
 3.3 in the application;

3.4 (3) state that the credit or grant allowed may increase or decrease if the federal credit
 3.5 the project receives at the time it is placed in service is different than the amount anticipated
 3.6 at the time the allocation certificate is issued; and

3.7 (4) state the fiscal year in which the credit or grant is allocated, and that the taxpayer or
 3.8 grant recipient is entitled to receive ~~one-fifth~~ of the total amount of either the credit or the
 3.9 grant at the time the project is placed in service, provided that date is within three calendar
 3.10 years following the issuance of the allocation certificate.

3.11 (c) The office, in consultation with the commissioner, shall determine if the project is
 3.12 eligible for a credit or a grant under this section and must notify the developer in writing
 3.13 of its determination. Eligibility for the credit is subject to review and audit by the
 3.14 commissioner.

3.15 (d) The federal credit recapture and repayment requirements under section 50 of the
 3.16 Internal Revenue Code do not apply to the credit allowed under this section.

3.17 (e) Any decision of the office under paragraph (c) may be challenged as a contested case
 3.18 under chapter 14. The contested case proceeding must be initiated within 45 days of the
 3.19 date of written notification by the office.

3.20 **EFFECTIVE DATE.** This section is effective for credit certificates issued after June
 3.21 30, 2022, and applies retroactively for applications for allocation certificates submitted after
 3.22 December 31, 2017."

3.23 Page 48, delete lines 11 and 12 and insert:

3.24 **"EFFECTIVE DATE.** This section is effective for credit certificates issued after June
 3.25 30, 2022, and applies retroactively for applications for allocation certificates submitted after
 3.26 December 31, 2017."

3.27 Page 53, delete section 27 and insert:

3.28 "Sec. **SPECIAL PROVISIONS FOR CERTAIN ALLOCATION CERTIFICATES;**
 3.29 **CREDIT FOR HISTORIC STRUCTURE REHABILITATION.**

3.30 For an allocation certificate issued pursuant to an application submitted after December
 3.31 31, 2017, for a project receiving a credit certificate issued after June 30, 2022, the allocation

4.1 certificate is deemed to state that the taxpayer or grant recipient is entitled to receive the
4.2 full amount of the credit or grant at the time the project is placed in service.

4.3 **EFFECTIVE DATE.** This section is effective the day following final enactment."

4.4 Page 84, line 28, before "Real" insert "(a)"

4.5 Page 85, after line 3, insert:

4.6 "(b) Any taxpayer requesting an exemption under this subdivision must file an application
4.7 with the commissioner of revenue. The commissioner must prescribe the content, format,
4.8 and manner of the application pursuant to section 270C.30, except that "law administered
4.9 by the commissioner" includes the property tax laws. If an application is made by electronic
4.10 means, the taxpayer's signature is defined pursuant to section 270C.304, except that a "law
4.11 administered by the commissioner" includes the property tax laws."

4.12 Page 85, line 6, delete "county assessor" and insert "commissioner of revenue"

4.13 Page 85, after line 6, insert:

4.14 "Sec. Minnesota Statutes 2020, section 272.025, subdivision 1, is amended to read:

4.15 Subdivision 1. **Statement of exemption.** (a) Except in the case of property owned by
4.16 the state of Minnesota or any political subdivision thereof, a taxpayer claiming an exemption
4.17 from taxation on property described in section 272.02 must file a statement of exemption
4.18 with the assessor of the assessment district in which the property is located. By January 2,
4.19 2018, and each third year thereafter, the commissioner of revenue shall publish on its website
4.20 a list of the exemptions for which a taxpayer claiming an exemption must file a statement
4.21 of exemption. The commissioner's requirement that a taxpayer file a statement of exemption
4.22 pursuant to this subdivision shall not be considered a rule and is not subject to the
4.23 Administrative Procedure Act, chapter 14.

4.24 (b) A taxpayer claiming an exemption from taxation on property described in section
4.25 272.02, subdivision 10, or 272.02, subdivision 106, must file a statement of exemption with
4.26 the commissioner of revenue, on or before February 15 of each year for which the taxpayer
4.27 claims an exemption.

4.28 (c) In case of sickness, absence or other disability or for good cause, the assessor or the
4.29 commissioner may extend the time for filing the statement of exemption for a period not to
4.30 exceed 60 days.

5.1 (d) The commissioner of revenue shall prescribe the content, format, and manner of the
5.2 statement of exemption pursuant to section 270C.30, except that a "law administered by
5.3 the commissioner" includes the property tax laws.

5.4 (e) If a statement is made by electronic means, the taxpayer's signature is defined pursuant
5.5 to section 270C.304, except that a "law administered by the commissioner" includes the
5.6 property tax laws.

5.7 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2023
5.8 and thereafter."

5.9 Page 124, line 5, delete "\$....." and insert "\$0"

5.10 Page 135, line 14, reinstate the stricken language

5.11 Page 135, lines 15 to 17, delete the new language

5.12 Page 135, lines 23 to 30, delete the new language and strike the old language and insert
5.13 "By December 31 of the calendar year following the calendar year that the aid was received,
5.14 any funds unspent or unallocated by a county under this section must be sent to the
5.15 Continuum of Care of which the county is a part of."

5.16 Page 136, delete lines 1 to 3

5.17 Page 141, lines 1 and 3, delete "\$....." and insert "\$0"

5.18 Page 249, line 6, delete "up to ten percent of"

5.19 Page 249, line 7, delete "the payment received" and insert "the greater of \$6,250 or 2.5
5.20 percent of the total amount received under this subdivision"

5.21 Renumber the sections in sequence and correct the internal references

5.22 Amend the title accordingly