

April 26, 2022

To Representative Marquart

From Justin Cope, Legislative Analyst
 Christopher Kleman, Legislative Analyst
 Jared Swanson, Legislative Analyst
 Sean Williams, Legislative Analyst

Subject Contents of the H3369A23 amendment (author's amendment)

Below is a summary of what each line in the author's amendment accomplishes:

Amendment Page and Line(s)	Bill Page and Line(s)	Purpose
1.2 - 2.7	27.25 - 28.27	Modifies the film credit provision (allowing the \$1 million threshold to apply to any 12-month period) to state that the 12-month period begins when expenditures are first made in MN. (This change incorporates feedback provided by the Department of Revenue.)
2.8 - 2.11	41.21	Sets the dependent care credit phaseout threshold for married taxpayers filing separate returns. The threshold would be one-half the amount for other filers.
2.12 - 4.3	45.25 - 48.12, 53.5 - 53.17	Modifies the effective date and other provisions for the historic structure credit to clarify that pro rata allocation certificates for incomplete projects may receive the lump sum credit. (These changes incorporate feedback provided by the Department of Revenue.)
4.4 - 5.8	84.28 - 85.6	Requires property owners seeking the energy storage system exemption in article 4, section 8 to apply to the commissioner of revenue, rather than the county assessor, when seeking the exemption.
5.9	124.5	Replaces a blank appropriation for the Office of the Legislative Auditor with a \$0 appropriation.
5.10 - 5.16	135.14 - 136.3	Requires counties to pass along any unspent Local Homeless Prevention Aid to the Continuum of Care of which the county is a part of.
5.17	141.1 and 141.3	Replaces blank appropriations to the Department of Revenue and Minnesota Housing Finance Agency with \$0 appropriations.

Amendment Page and Line(s)	Bill Page and Line(s)	Purpose
5.18 - 5.20	249.6 - 249.7	Changes the amount of county pandemic business community relief aid that counties can spend on administrative costs for rental assistance payments.

JC/CK/JS/SW/mc