

1.1 ..... moves to amend H.F. No. 3911, the delete everything amendment  
1.2 (H3911DE1), as follows:

1.3 Page 2, after line 15, insert:

1.4 "(j) \$1,000,000 in fiscal year 2025 is appropriated from the environmental fund to the  
1.5 commissioner of the Pollution Control Agency for the lawn and snow removal equipment  
1.6 electrification rebate program under Minnesota Statutes, section 116.996. This is a onetime  
1.7 appropriation and is available until June 30, 2027."

1.8 Page 2, line 16, delete "(j)" and insert "(k)"

1.9 Page 2, line 21, delete "(k)" and insert "(l)"

1.10 Page 38, after line 3, insert:

1.11 "Sec. 25. [116.996] LAWN AND SNOW REMOVAL EQUIPMENT  
1.12 ELECTRIFICATION REBATE PROGRAM.

1.13 Subdivision 1. Definitions. (a) For the purposes of this section, the following terms have  
1.14 the meanings given.

1.15 (b) "Commissioner" means the commissioner of the Pollution Control Agency.

1.16 (c) "Eligible expenses" means the amount paid for lawn and snow removal equipment  
1.17 that operates solely by electricity inclusive of sales tax but exclusive of any other related  
1.18 charges, including charges for a warranty, service, or delivery.

1.19 (d) "Eligible individual" means an individual who:

1.20 (1) is at least 15 years old;

1.21 (2) is a resident individual taxpayer at the time of application for a rebate certificate and  
1.22 in the previous calendar year;

2.1 (3) was not claimed as a dependent on another return in the taxable year described in  
2.2 subdivision 3, paragraph (c); and

2.3 (4) currently resides in the seven-county metropolitan area.

2.4 (e) "Eligible retailer" means a person who has engaged in the business of retail sales of  
2.5 new lawn and snow removal equipment for at least six months prior to receiving the approval  
2.6 of the commissioner under subdivision 5.

2.7 (f) "Lawn and snow removal equipment" means equipment that is used to perform  
2.8 landscaping or remove snow from land or building surfaces. Lawn and snow removal  
2.9 equipment includes but is not limited to a lawn mower, lawn edger, trimmer, leaf blower,  
2.10 chainsaw, snow blower, or other equipment that emits local air pollution, including small  
2.11 generators used to power community events.

2.12 Subd. 2. **Establishment.** The commissioner of the Pollution Control Agency must  
2.13 establish a lawn and snow removal equipment electrification rebate program to assist eligible  
2.14 individuals to purchase lawn and snow removal equipment that operates solely by electricity  
2.15 and to provide public education and outreach regarding the benefits of electrification,  
2.16 including to K-12 schools.

2.17 Subd. 3. **Amount of rebate.** (a) The amount of a rebate under this section equals the  
2.18 lesser of:

2.19 (1) the applicable percentage, as described in paragraph (b), multiplied by the amount  
2.20 of eligible expenses paid by an eligible individual; or

2.21 (2) \$1,500.

2.22 (b) The applicable percentage equals 75 percent, but is reduced by one percentage point  
2.23 until the percentage equals 50 percent, for each \$4,000 of the eligible individual's adjusted  
2.24 gross income in excess of:

2.25 (1) \$50,000 for a married taxpayer filing a joint return; and

2.26 (2) \$25,000 for all other filers.

2.27 (c) For the purposes of determining the applicable percentage under paragraph (b) and  
2.28 subdivision 4, paragraph (a), the commissioner must use the eligible individual's adjusted  
2.29 gross income for the taxable year ending in the calendar year prior to the year in which the  
2.30 individual applied for a rebate certificate.

2.31 Subd. 4. **Rebate certificates.** (a) To qualify for a rebate under this section, an eligible  
2.32 individual must apply to the commissioner for a rebate certificate in the manner specified

3.1 by the commissioner prior to purchasing lawn and snow removal equipment. As part of the  
3.2 application, the eligible individual must include proof of the individual's adjusted gross  
3.3 income for the taxable year specified in subdivision 3, paragraph (c). The commissioner  
3.4 must issue a rebate certificate to an eligible individual stating the issuance date, the applicable  
3.5 percentage, and the maximum rebate for which the taxpayer is eligible. For a married  
3.6 taxpayer filing a joint return, each spouse may apply to the commissioner separately, and  
3.7 the commissioner must issue each spouse a separate rebate certificate.

3.8 (b) The commissioner may determine the date to begin accepting applications for a  
3.9 rebate certificate, and applications must not be submitted before the date determined by the  
3.10 commissioner. Beginning July 1, 2025, and July 1 of each subsequent calendar year for  
3.11 which there is an allocation of rebate certificates, the commissioner must allocate rebate  
3.12 certificates on a first-come, first-served basis. The commissioner must reserve 40 percent  
3.13 of the certificates for a married taxpayer filing a joint return with an adjusted gross income  
3.14 of less than \$78,000, or any other filer with an adjusted gross income of less than \$41,000.  
3.15 Any portion of the reserved amount under this paragraph that is not allocated by September  
3.16 30 is available for allocation to other rebate certificate applications beginning on October  
3.17 1.

3.18 (c) The commissioner must not issue rebate certificates totaling more than \$500,000 in  
3.19 each of calendar years 2025 and 2026, except any amount authorized but not allocated in  
3.20 any calendar year does not cancel and is available for allocation in the next calendar year.  
3.21 In calculating the amount of remaining allocations, the commissioner must assume that  
3.22 each allocated but unclaimed certificate reduces the available allocations by \$1,500.

3.23 (d) A rebate certificate that is not assigned to a retailer expires two months after the date  
3.24 the certificate was issued and may not be assigned to a retailer after expiration. The amount  
3.25 of any expired rebate certificates is added to the amount available for allocation under  
3.26 paragraph (c).

3.27 Subd. 5. **Eligible retailers.** To be eligible to be assigned a rebate certificate under this  
3.28 section, an eligible retailer must apply to the commissioner to be certified as an eligible  
3.29 retailer in the manner specified by the commissioner. The application must include proof  
3.30 that the person applying has been actively involved in the business of retail sales of new  
3.31 lawn and snow removal equipment for at least six months.

3.32 Subd. 6. **Application for rebate.** (a) An eligible individual who purchases lawn and  
3.33 snow removal equipment that is operated solely on electricity may assign a rebate certificate

4.1 to an eligible retailer at the time of purchase. The retailer must reduce the price of the  
4.2 equipment by the amount of the rebate determined under subdivision 3.

4.3 (b) The commissioner must establish the form and manner by which a taxpayer may  
4.4 assign a rebate certificate to a retailer. The commissioner must establish a process allowing  
4.5 retailers to quickly verify the validity of a rebate certificate at the time of purchase.

4.6 (c) An eligible retailer that was assigned a rebate certificate may apply to the  
4.7 commissioner for a rebate within one month of the date of the sale, on a form and in a  
4.8 manner specified by the commissioner. The commissioner must pay to an eligible retailer  
4.9 who meets the requirements of this section the amount of the rebate determined under  
4.10 subdivision 3.

4.11 (d) Only an eligible retailer may apply for a rebate under this subdivision. To receive  
4.12 the benefit of a rebate under this section, an eligible individual must assign a rebate certificate  
4.13 to an eligible retailer.

4.14 (e) A rebate certificate under this section must not be assigned or transferred more than  
4.15 once.

4.16 (f) The commissioner must not pay any rebates under this section after June 30, 2027.

4.17 Subd. 7. **Limitations.** (a) The commissioner must not issue an eligible individual a  
4.18 rebate certificate more than once. This limitation does not apply to a rebate certificate that  
4.19 has expired.

4.20 (b) If an eligible individual purchases lawn and snow removal equipment using a rebate  
4.21 under this section and returns the equipment to an eligible retailer, the eligible retailer must  
4.22 repay to the commissioner the amount of the rebate received.

4.23 (c) The commissioner must not issue a rebate certificate to an eligible individual who  
4.24 is subject to a claim for a refund under chapter 270A.

4.25 (d) For lawn and snow removal equipment purchased using rebates under this section:

4.26 (1) an eligible retailer must charge the same retail price for the equipment as the retailer  
4.27 charges for the equipment if it is purchased without a rebate; and

4.28 (2) an eligible retailer must not charge a retail price in excess of the manufacturer's  
4.29 suggested retail price.

4.30 Subd. 8. **Priority.** The commissioner must give priority to providing rebates to individuals  
4.31 who currently reside in an environmental justice area as defined in section 115A.03,  
4.32 subdivision 10b.

5.1 Subd. 9. **Sunset.** This section expires June 30, 2027. The expiration of this section does  
5.2 not affect the commissioner's authority to audit or power of examination and assessment  
5.3 for rebates claimed under this section.

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

5.5 Renumber the sections in sequence and correct internal references