

1.1 moves to amend H.F. No. 5247, the first engrossment, as follows:

1.2 Page 18, line 19, after "(c)" insert "Rental housing property does not qualify for an
1.3 exemption under this subdivision unless: (1) its use is in furtherance of the tax-exempt
1.4 charitable purpose of the organization; and (2) its use does not further the tax-exempt
1.5 charitable purpose of the organization solely by providing rental housing to persons or
1.6 families on the basis of the income characteristics of those persons or families."

1.7 Page 18, delete lines 25 to 29

1.8 Page 19, line 9, before "Property" insert "(a)"

1.9 Page 19, after line 17, insert:

1.10 "(b) The exemption under this subdivision expires if the use of the property receiving
1.11 the exemption changes from the use of the property in assessment year 2024."

1.12 Page 46, line 24, delete everything after the period

1.13 Page 46, delete lines 25 to 28 and insert "An amount necessary to make a payment to
1.14 the county for the property taxes that would be payable but for the exemption is appropriated
1.15 from the general fund to the commissioner of revenue in fiscal year 2025. All prior year
1.16 penalty, interest, and costs are canceled."

1.17 Page 47, line 1, delete everything after the period

1.18 Page 47, delete line 2

1.19 Page 91, after line 2, insert:

1.20 "(g) A political subdivision that receives special law authority to impose a tax must file
1.21 a certificate of local approval with the secretary of state in accordance with section 645.021,
1.22 subdivisions 2 and 3. If the tax is approved by the voters, the political subdivision must

2.1 impose the tax within 15 months of receiving such voter approval. If the tax is not imposed
2.2 within 15 months, the special law authority to impose the tax expires."

2.3 Reletter the paragraphs in sequence

2.4 Page 91, line 11, after the period, insert "The political subdivision must use any other
2.5 source of revenue available to pay any outstanding debt on the bonds that were issued for
2.6 the canceled project."

2.7 Page 92, delete line 9

2.8 Reletter the paragraphs in sequence

2.9 Page 92, line 29, after "costs" insert ", and interest"

2.10 Page 95, line 1, before the period, insert ", including interest"

2.11 Page 98, delete subdivision 14 and insert:

2.12 "Subd. 14. **Filing and imposition requirements.** A political subdivision with approval
2.13 to impose a tax from the commissioner under this section must file a certificate of local
2.14 approval with the secretary of state within 60 days after receiving voter approval for the tax
2.15 to be lawfully imposed. If the tax is approved by the voters, the political subdivision must
2.16 impose the tax within 15 months of receiving such voter approval. If the tax is not imposed
2.17 within 15 months, the authority to impose the tax under this section expires."

2.18 Page 98, line 27, after the period, insert "The political subdivision must use any other
2.19 source of revenue available to pay any outstanding debt on the bonds that were issued for
2.20 the canceled project."

2.21 Page 100, delete lines 5 and 6 and insert:

2.22 "(c) All contracts for construction of specified capital projects under this section are
2.23 subject to the requirements and enforcement provisions of sections 177.27, 177.30, 177.32,
2.24 177.41 to 177.435, 177.44, and 177.45. For purposes of complying with section 177.30,
2.25 paragraph (a), clauses (6) and (7), and sections 177.41 to 177.435, the political subdivision
2.26 imposing the tax is the contracting authority and contracting agency and the project is
2.27 considered a public works project."

2.28 Page 101, line 7, delete everything after the period

2.29 Page 101, delete lines 8 and 9

2.30 Page 103, delete lines 9 to 11 and insert:

3.1 "\$150,000 in fiscal year 2025 is appropriated from the general fund to the state auditor
3.2 to implement the requirements of Minnesota Statutes, section 297A.9902. The base for this
3.3 appropriation is \$110,000 in fiscal year 2026 and \$116,000 in fiscal year 2027."

3.4 Page 118, line 3, delete "\$1,000,000" and insert "\$1,237,000"

3.5 Page 118, line 6, delete "\$1,044,000" and insert "\$1,277,000"

3.6 Page 118, line 7, delete "\$1,045,000" and insert "\$1,289,000"

3.7 Page 127, delete article 11

3.8 Page 136, delete section 3

3.9 Renumber the sections in sequence and correct the internal references

3.10 Amend the title accordingly