

1.1 moves to amend H.F. No. 2438, the first engrossment, as follows:

1.2 Page 2, delete line 31

1.3 Page 7, line 8, delete "2,141,813,000" and insert "2,205,557,000" and delete

1.4 "1,281,813,000" and insert "1,222,157,000"

1.5 Page 9, line 1, delete "296,575,000" and insert "297,306,000" and delete "319,675,000"

1.6 and insert "315,549,000"

1.7 Page 9, line 2, delete "\$293,575,000" and insert "\$294,306,000"

1.8 Page 9, line 3, delete "\$316,675,000" and insert "\$312,549,000"

1.9 Page 9, line 19, delete "21,052,000" and insert "7,052,000"

1.10 Page 9, delete line 24

1.11 Page 9, delete lines 29 to 34

1.12 Page 16, line 9, delete "638,000" and insert "1,198,000" and delete "672,000" and insert

1.13 "1,232,000"

1.14 Page 16, line 11, delete "11,926,000" and insert "11,366,000" and delete "11,926,000"

1.15 and insert "11,366,000"

1.16 Page 16, line 14, delete "6,561,000" and insert "6,001,000" and delete "6,561,000" and

1.17 insert "6,001,000"

1.18 Page 87, after line 30, insert:

1.19 "Sec. 54. Minnesota Statutes 2024, section 289A.51, subdivision 1, is amended to read:

1.20 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have

1.21 the meanings given.

2.1 (b) "Electric-assisted bicycle" has the meaning given in section 169.011, subdivision
2.2 27, except that the term is limited to a new electric-assisted bicycle purchased from an
2.3 eligible retailer.

2.4 (c) "Eligible expenses" means the amount paid for an electric-assisted bicycle and any
2.5 qualifying accessories purchased at the same time as the electric-assisted bicycle, inclusive
2.6 of sales tax but exclusive of any other related charges, including charges for a warranty,
2.7 service, or delivery.

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

2.9 (1) is at least 15 years old;

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

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

2.14 (4) filed an individual income tax return for the taxable year used to determine eligibility
2.15 under subdivision 3, paragraph (c).

2.16 (e) "Eligible retailer" means a person who has engaged in the business of retail sales of
2.17 new electric-assisted bicycles for at least six months prior to receiving the approval of the
2.18 commissioner under subdivision 5.

2.19 (f) "Qualifying accessories" means a bicycle helmet, lights, lock, luggage rack, basket,
2.20 bag or backpack, fenders, or reflective clothing.

2.21 **EFFECTIVE DATE.** This section is effective for rebates after December 31, 2024."

2.22 Page 88, line 12, delete "eligible individuals" and insert "an eligible individual"

2.23 Page 88, line 13, delete "incomes that were" and insert "income that was"

2.24 Page 89, line 10, delete "eligible" and insert "total"

2.25 Renumber the sections in sequence and correct the internal references

2.26 Amend the title accordingly

2.27 Adjust amounts accordingly