

1.1 moves to amend H.F. No. 991, the first engrossment, as follows:

1.2 Page 86, delete lines 5 to 9 and insert:

1.3 "(a) Notwithstanding Minnesota Statutes, section 289A.50, or any law to the contrary,
1.4 the sale and purchase of any materials, supplies, or equipment used in this state by a restaurant
1.5 to adapt to health guidelines or any executive order related to COVID-19 is exempt from
1.6 sales and use taxes imposed under Minnesota Statutes, chapter 297A. For the purposes of
1.7 this section, "restaurant" means an establishment used as, maintained as, advertised as, or
1.8 held out to be an operation that prepares, serves, or otherwise provides food or beverages,
1.9 or both, for human consumption, which operates from a location for more than 21 days
1.10 annually. Restaurant does not include food carts, mobile food units, grocery stores,
1.11 convenience stores, gas stations, bakeries, or delis."

1.12 Page, 160, line 16, delete "\$69,750,000" and insert "\$94,650,000"

1.13 Page, 160, line 20, delete "\$63,000,000" and insert "\$87,900,000"

1.14 Page 160, line 28, delete "\$100,000" and insert "\$150,000"