

- 1.1 moves to amend H.F. No. 3669, the delete everything amendment
1.2 (A22-0407), as follows:
- 1.3 Page 5, line 16, delete "section 290.993,"
- 1.4 Page 5, line 17, delete "subdivision 2, paragraph (c), clause (11)" and insert "article 1,
1.5 section 16, clause (10),"
- 1.6 Page 6, line 5, delete "section 290.993,"
- 1.7 Page 6, line 6, delete "subdivision 2, paragraph (c), clause (11)" and insert "article 1,
1.8 section 16, clause (10),"
- 1.9 Page 11, line 29, after "2017" insert "and before December 31, 2020"
- 1.10 Page 12, delete lines 32 and 33
- 1.11 Renumber the clauses in sequence
- 1.12 Page 16, lines 18 and 20, after "Disaster" insert "Tax"
- 1.13 Page 17, lines 7, 9, 11, 13, 15, and 17, after "Disaster" insert "Tax"
- 1.14 Page 22, line 12, after "asset" insert "under chapter 273"
- 1.15 Page 33, line 31, delete "The portion of" insert "(a)"
- 1.16 Page 33, line 32, delete "an" and insert "An" and delete "that is not used for qualified
1.17 tuition and"
- 1.18 Page 34, delete line 1
- 1.19 Page 34, line 2, delete "(2),"
- 1.20 Page 34, after line 2, insert:
- 1.21 "(b) For the purposes of this subdivision, "emergency grant for postsecondary students"
1.22 means an emergency grant to a student of an eligible institution, as defined in section

2.1 136A.103, to meet the financial needs of a student that could result in the student not
2.2 completing the term or their program, including, but not limited to, grants provided under
2.3 Laws of Minnesota, First Special Session chapter 2, article 1, section 2, subdivision 24.

2.4 (c) This subdivision expires for taxable years beginning after December 31, 2029."

2.5 Page 34, line 4, after "2021" insert ", and before January 1, 2030"

2.6 Page 34, line 7, before "The" insert "(a)"

2.7 Page 34, line 8, after "grants" insert "received by an eligible worker"

2.8 Page 34, after line 8, insert:

2.9 "(b) This subdivision expires for taxable years beginning after December 31, 2029."

2.10 Page 34, line 10, after "2021" insert ", and before January 1, 2030"

2.11 Page 37, line 6, delete "under the Internal Revenue Code" and insert "as defined in the
2.12 Code of Federal Regulations, title 26, section 301.7701"

2.13 Page 40, line 11, delete "1b" and insert "1c"

2.14 Page 40, line 12, strike "2019" and insert "2022"

2.15 Page 41, line 1, delete "Taxpayers not filing a federal return" and insert "Identifying
2.16 information required" and delete everything after the third period

2.17 Page 41, line 2, delete everything before "credit" and insert "(a) No"

2.18 Page 41, after line 8, insert:

2.19 "(b) The rule in section 21(e)(10) of the Internal Revenue Code applies for the credit
2.20 under this section."

2.21 Page 41, line 23, after "of" insert "sections 21(d) and 21(e)(6) of" and delete ", section
2.22 21(d)"

2.23 Page 41, line 25, delete "For a married couple filing" and insert "A married taxpayer
2.24 filing a separate return may claim the credit under this section, but only one spouse may
2.25 claim the credit."

2.26 Page 41, delete line 26

2.27 Page 41, line 28, delete "2020" and insert "2021"

2.28 Page 47, line 5, before "2033" insert "calendar year"

2.29 Page 51, line 20, delete "for" and insert "beginning with"

3.1 Page 51, line 24, delete "..." and insert "18" and delete "..." and insert "21"

3.2 Page 53, line 3, before the period, insert ", but disregarding section 9611(a)(i)(2) of
3.3 Public Law 117-2"

3.4 Page 53, line 4, delete "subdivision" and insert "section"

3.5 Page 54, line 23, before the second period, insert "for the most recent annual tax savings
3.6 determined prior to enactment"

3.7 Page 53, line 30, delete everything after "who" and insert "does not have an individual
3.8 income tax filing requirement"

3.9 Page 56, line 18, delete "under the Internal Revenue Code" and insert "as defined in the
3.10 Code of Federal Regulations, title 26, section 301.7701"

3.11 Page 57, line 3, delete "To the extent not"

3.12 Page 57, line 4, delete "exempt under subdivision 35a,"

3.13 Page 58, delete section 7 and insert:

3.14 "Sec. Minnesota Statutes 2020, section 297A.70, subdivision 21, is amended to read:

3.15 Subd. 21. **County agricultural society sales at county fairs.** (a) The following sales
3.16 by a county agricultural society during a regularly scheduled county fair are exempt. For
3.17 purposes of this subdivision, sales include

3.18 (1) admissions to and parking at the county fairgrounds;

3.19 (2) admissions to separately ticketed events run by the county agricultural society; and

3.20 (3) concessions and other sales made by employees or volunteers of the county
3.21 agricultural society on the county fairgrounds.

3.22 ~~This~~ (b) The exemption under paragraph (a) does not apply to sales or for events by a
3.23 county agricultural society held at a time other than at the time of the regularly scheduled
3.24 county fair, or events not held on the county fairgrounds.

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

3.26 Page 62, line 8, before the period, insert ", and before January 1, 2023"

3.27 Page 68, line 30, before "The" insert "Beginning in 2023, by June 30,"

3.28 Page 69, line 26, delete "54" and insert "55"

3.29 Page 70, line 2, delete "54" and insert "55"

- 4.1 Page 80, lines 12 and 25, delete "2034" and insert "2030"
- 4.2 Page 82, line 14, delete "2034" and insert "2030"
- 4.3 Page 82, line 20, before "An" insert "(a)"
- 4.4 Page 82, after line 31, insert:
- 4.5 "(b) The exemption created by this subdivision expires with taxes payable in 2030."
- 4.6 Page 83, line 9, after the period, insert "The exemption created by this subdivision expires
- 4.7 with taxes payable in 2030."
- 4.8 Page 84, line 13, delete "the day following final enactment" and insert "for reports filed
- 4.9 beginning in 2023"
- 4.10 Page 113, line 11, delete the new language and insert "If a spouse previously received
- 4.11 the exclusion under this paragraph, but the exclusion expired prior to assessment year 2019
- 4.12 before the eligibility time period for surviving spouses was changed to a lifetime benefit,"
- 4.13 Page 113, line 12, delete "taxes payable in 2020,"
- 4.14 Page 113, line 20, delete the new language and insert "If a spouse previously received
- 4.15 the exclusion under this paragraph, but the exclusion expired prior to assessment year 2019
- 4.16 before the eligibility time period for surviving spouses was changed to a lifetime benefit,"
- 4.17 Page 113, line 21, delete "expired before taxes payable in 2020,"
- 4.18 Page 138, line 14, delete "2023" and insert "2024"
- 4.19 Page 141, line 8, delete "grant" and insert "payment"
- 4.20 Page 141, line 9, delete ", provided" and insert a period
- 4.21 Page 141, delete line 10
- 4.22 Page 142, line 30, delete "2023" and insert "2024"
- 4.23 Page 162, line 18, after "for" insert "legislative"
- 4.24 Page 164, line 17, after "for" insert "legislative"
- 4.25 Page 165, line 21, after "for" insert "legislative"
- 4.26 Page 196, line 30, after the period, insert "The commissioner may require the Social
- 4.27 Security number, individual taxpayer identification number, federal employer identification
- 4.28 number, or Minnesota taxpayer identification number of the owner or managing agent who
- 4.29 is required to furnish a certificate of rent paid under this paragraph."

5.1 Page 217, delete section 3

5.2 Page 235, line 25, before "The" insert "Except as provided in paragraph (b),"

5.3 Page 235, line 30, reinstate "~~(b)~~" and insert "The reduced percentage certified by the
5.4 commissioner under section 16A.152, subdivision 2, paragraph (a), clause (7) does not
5.5 apply to aid payments made pursuant to section 691, section 162.145, section 477A.23,
5.6 section 477A.13, and section 477A.15."

5.7 Page 236, lines 3 and 8, reinstate the stricken language and delete the new language

5.8 Page 237, line 31, before the period, insert ", but is limited to amounts actually paid by
5.9 the taxpayer"

5.10 Page 239, line 8, delete "... " and insert "31, subdivision 2 of this article"

5.11 Page 240, delete lines 10 and 11 and insert:

5.12 "(d) After June 30, 2023, a county must return any unspent funds to the commissioner
5.13 of revenue, any amounts returned cancel to the general fund."

5.14 Page 245, after line 23, insert:

5.15 "Sec. **TAX EXPENDITURE PURPOSE STATEMENTS.**

5.16 Subdivision 1. **Intent.** In accordance with the requirements in Minnesota Statutes, section
5.17 3.192, the purpose and goals for the tax expenditures in this act are listed in this section.

5.18 Subd. 2. **Sales tax purpose statements.** (a) The purpose of the tax expenditure in article
5.19 3, sections 9, 11, 12, 13, 14, 15, 19, 20, 21, 22, 23, 24, 25, 26, and 27 is to reduce the cost
5.20 of construction of public facilities, buildings, and infrastructure. The standard against which
5.21 effectiveness is to be measured is the decrease in the growth in local property taxes and
5.22 services in these communities.

5.23 (b) The purpose of the extension of the tax expenditure in article 3, section 17 is to
5.24 provide grants to fund programs for schools and coaches and reduce the fee costs for student
5.25 participants. The standard against which effectiveness is to be measured is the expansion
5.26 of and level of participation of these programs.

5.27 Subd. 3. **Income and corporate franchise tax purpose statements.** (a) The purpose
5.28 of the tax expenditure in article 2, section 4, extending the sunset date for the small business
5.29 investment credit is to encourage investment in innovative small businesses in Minnesota.
5.30 The standard against which effectiveness is to be measured is the increase in the number

6.1 of these businesses in the state, the number of people employed by these businesses in the
6.2 state, the productivity of these businesses, or the sales of these businesses.

6.3 (b) The purpose of the emergency assistance for postsecondary student grants subtraction
6.4 in article 2, section 12, is to provide financial support to students experiencing homelessness
6.5 and extreme financial hardship. The standard against which the effectiveness of the
6.6 expenditure can be measured is the reduction in the rate at which grant recipients drop out
6.7 of postsecondary programs due to financial hardship.

6.8 (c) The purpose of the workforce incentive fund grants subtraction in article 2, section
6.9 13, is to recruit and retain behavioral health, housing, disability, and home and
6.10 community-based older adult providers. The standard against which the effectiveness of
6.11 the expenditure can be measured is the reduction in the number of job vacancies in the fields
6.12 eligible for grants under Minnesota Statutes, section 256.4778.

6.13 (d) The purpose of the tax expenditure in article 2, sections 18, 19, 20, 21, and 27 allowing
6.14 the entirety of the credit for historic structure rehabilitation to be taken in the year property
6.15 is placed in service, is to encourage investment in rehabilitating historic buildings. The
6.16 standard against which effectiveness is to be measured is the increase in the number of
6.17 historic rehabilitation projects in the state.

6.18 (e) The purpose of the tax expenditure in article 2, section 28, providing a subtraction
6.19 for a portion of unemployment compensation is to provide financial support to unemployed
6.20 persons and to encourage economic activity in the state. The standard against which
6.21 effectiveness is to be measured is the increase in after-tax income of unemployed persons
6.22 and gross state product.

6.23 (f) The purpose of the tax expenditure in article 2, section 28, providing a refundable
6.24 tax credit for qualifying children is to provide financial support to families with children in
6.25 the state and to reduce child poverty. The standard against which effectiveness is to be
6.26 measured is the increase in after-tax income of families with qualifying children and the
6.27 reduction in the child poverty rate.

6.28 (g) The purpose of the tax expenditure in article 10, section 29, providing a refundable
6.29 tax credit for polar vortex energy costs is to reduce the energy costs experienced by
6.30 households due to the extreme cold temperatures in February 2021. The standard against
6.31 which effectiveness is to be measured is the reduction in energy costs net of the credit that
6.32 were paid in the covered period by those eligible for the credit.

6.33 (h) The purpose of the tax expenditure in article 10, section 30, providing an income tax
6.34 subtraction for state and local business assistance programs is to prevent the closure of

7.1 businesses that experienced economic hardship due to the COVID-19 pandemic. The standard
7.2 against which effectiveness is to be measured is the number of employees and the reduction
7.3 in the closure rate for businesses receiving state and local economic assistance.

7.4 Subd. 4. **Property tax purpose statements.** (a) The provision in article 4, section 4,
7.5 which provides a reduction in net tax capacity for certain property at airports is intended to
7.6 reduce the tax burden on airport property located in cities with a population over 50,000
7.7 and under 150,000. The standard against which effectiveness is to be measured is the
7.8 reduction in property tax burden on these properties.

7.9 (b) The provision in article 4, section 6, extending a property tax exemption for certain
7.10 property owned by an Indian Tribe is intended to reduce the tax burden on Tribe-owned
7.11 property that fails to qualify for an exemption under Minnesota Statutes, section 272.02,
7.12 subdivision 8. The standard against which effectiveness is to be measured is the reduction
7.13 in property tax levied on Tribe-owned property.

7.14 (c) The provision in article 4, section 7, creating an elderly living facility property tax
7.15 exemption is intended to reduce the tax burden on nonprofit elderly living facilities located
7.16 in a city of the first class with a population less than 110,000 that do not qualify for another
7.17 property tax exemption under Minnesota Statutes, section 272.02. The standard against
7.18 which effectiveness is to be measured is the reduction in property tax burden on these
7.19 properties.

7.20 (d) The provision in article 4, section 8, creating a property tax exemption for energy
7.21 storage systems is intended to reduce the tax burden on energy storage systems and promote
7.22 the development and use of energy storage systems in Minnesota. The standard against
7.23 which effectiveness is to be measured is the reduction in property tax burden on energy
7.24 storage systems and the number of energy storage systems in Minnesota.

7.25 (e) The provision in article 4, section 20, which sets the classification rate of all
7.26 manufactured home park property at 0.75 percent is intended to reduce the tax burden on
7.27 manufactured home parks and preserve manufactured home parks as an affordable housing
7.28 option in Minnesota. The standard against which effectiveness is to be measured is the
7.29 reduction in property tax burden on manufactured home parks and the number of
7.30 manufactured home parks in Minnesota.

7.31 (f) The provision in article 4, section 20, which sets the classification rate of certain
7.32 community land trust property at 0.75 percent is intended to reduce the tax burden on
7.33 community land trust property and preserve community land trusts as an affordable option
7.34 for home ownership in Minnesota. The standard against which effectiveness is to be measured

- 8.1 is the reduction in property tax burden on community land trusts and the number of
- 8.2 community land trust properties in Minnesota."
- 8.3 Renumber the sections in sequence and correct the internal references
- 8.4 Amend the title accordingly