

1.1 moves to amend H.F. No. 4343 as follows:

1.2 Page 5, delete section 2 and insert:

1.3 "Sec. 2. Minnesota Statutes 2024, section 297A.61, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 59. Advertising services. (a) "Advertising services" means all digital and nondigital
1.6 advertising services, including, but not limited to, services directly related to the creation,
1.7 preparation, production, or dissemination of advertisements. Advertising services include:

1.8 (1) services rendered in respect to out-of-home advertising, including: billboard
1.9 advertising; street furniture advertising; transit advertising; place-based advertising, such
1.10 as in-store display advertising or point-of-sale advertising; dynamic or static signage at live
1.11 events; naming rights; and fixed signage advertising;

1.12 (2) design services, including layout, art direction, graphic design, mechanical preparation,
1.13 production supervision, and placement when performed in respect to creation of
1.14 advertisements;

1.15 (3) rendering advice to a client concerning the best methods of advertising the client's
1.16 products or services; and

1.17 (4) online referrals, search engine marketing, lead generation optimization, web campaign
1.18 planning, the acquisition of advertising space in the Internet media, and the monitoring and
1.19 evaluation of website traffic for purposes of determining the effectiveness of an advertising
1.20 campaign.

1.21 (b) Advertising services do not include:

1.22 (1) services rendered in respect to advertising produced for printing newspapers,
1.23 periodicals, and magazines, publishing, radio broadcasting, and television broadcasting;

2.1 (2) web hosting services and domain name registration; and

2.2 (3) services rendered in respect to advertisements produced for direct mail.

2.3 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.4 September 30, 2026.

2.5 Sec. 3. Minnesota Statutes 2024, section 297A.62, subdivision 1, is amended to read:

2.6 Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or in this
2.7 chapter, a sales tax of ~~6.5~~ 6.375 percent is imposed on the gross receipts from retail sales
2.8 as defined in section 297A.61, subdivision 4, made in this state or to a destination in this
2.9 state by a person who is required to have or voluntarily obtains a permit under section
2.10 297A.83, subdivision 1.

2.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.12 September 30, 2026."

2.13 Page 5, line 16, delete "June" and insert "September"

2.14 Amend the title accordingly