

1.1 Senator moves to amend H.F. No. 100, in conference committee, as follows:

1.2 On R1, Article 2, Senate language, (UEH0100-2)

1.3 Page 150, after line 8, insert:

1.4 "Sec. 2. Minnesota Statutes 2022, section 270C.19, is amended by adding a subdivision
1.5 to read:

1.6 Subd. 6. Cannabis sales. (a) The commissioner is authorized to enter into a tax agreement
1.7 with the governing body of any federally recognized Indian tribe in Minnesota that provides
1.8 for the state and the tribal government to share state and local sales tax and gross receipts
1.9 tax imposed on the sale of cannabis at retail by a tribally owned business at a location off
1.10 the reservation.

1.11 (b) Any payment to the tribe under this subdivision must be limited to an approximation
1.12 of the expenses borne by the tribe in regulating the production and supplying of cannabis
1.13 products to the off-reservation retail business and to taxes paid by members of the tribe at
1.14 that business location.

1.15 (c) Authority under this subdivision applies only to tribal governments that have a
1.16 compact under section 3.9228.

1.17 (d) There is annually appropriated from the general fund to the commissioner the amount
1.18 necessary to make the payments provided in this subdivision."

1.19 On R8, Article 2, Senate language, (UEH0100-2)

1.20 Page 156, after line 25, insert:

1.21 "(d) The tax imposed under this section does not apply to:

1.22 (1) sales made in Indian country as defined in the United States Code, title 18, section
1.23 1151, by a cannabis business licensed by a Minnesota Tribal government as defined in
1.24 section 3.9228, subdivision 1; or

1.25 (2) use tax owed on taxable cannabis products purchased in Indian country as defined
1.26 in the United States Code, title 18, section 1151, from a cannabis business licensed by a
1.27 Minnesota Tribal government as defined in section 3.9228, subdivision 1."

1.28 On R16, Article 2, House language, (H0100-11)

1.29 Page 160, after line 7, insert:

2.1 "Sec. 12. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision
2.2 to read:

2.3 Subd. 39. **Reservation sales of taxable cannabis products.** The sale of a taxable
2.4 cannabis product, as defined in section 295.81, subdivision 1, paragraph (r), that is made
2.5 in Indian country as defined in the United States Code, title 14, section 1151, by a cannabis
2.6 business licensed by a Minnesota Tribal government as defined in section 3.9228, subdivision
2.7 1, is exempt.

2.8 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.9 30, 2023."

2.10 Renumber the sections in sequence and correct the internal references

2.11 Amend the title accordingly