

1.1 moves to amend H.F. No. 3605 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2023 Supplement, section 290A.03, subdivision 12, is
1.4 amended to read:

1.5 Subd. 12. **Gross rent.** (a) "Gross rent" means rent paid for the right of occupancy, at
1.6 arm's length, of:

1.7 (1) a site on which a homestead which is a manufactured home is located; or

1.8 (2) eligible child care property.

1.9 (b) If the landlord and tenant have not dealt with each other at arm's length and the
1.10 commissioner determines that the gross rent charged was excessive, the commissioner may
1.11 adjust the gross rent to a reasonable amount for purposes of this chapter.

1.12 (c) Any amount paid by a claimant residing in property assessed pursuant to section
1.13 273.124, subdivision 3, 4, 5, or 6 for occupancy in that property shall be included within
1.14 the term "property taxes payable" as defined in subdivision 13, to the extent allowed,
1.15 notwithstanding the fact that ownership is not in the name of the claimant.

1.16 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in 2023
1.17 and thereafter.

1.18 Sec. 2. Minnesota Statutes 2022, section 290A.03, is amended by adding a subdivision to
1.19 read:

1.20 Subd. 17. **Eligible child care facility.** "Eligible child care facility" means a licensed
1.21 child care facility that accepts families participating in the child care assistance program
1.22 under chapter 119B, and that is operated by a nonprofit charitable organization that qualifies
1.23 for tax exemption under section 501(c)(3) of the Internal Revenue Code. For the purposes