

1.1 ..... moves to amend H.F. No. 2293 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. **PROPERTIES DESTROYED OR DAMAGED BY FIRE; CITY OF**  
1.4 **ALEXANDRIA.**

1.5 (a) The sale and purchase of the following items are exempt from sales and use tax  
1.6 imposed under Minnesota Statutes, chapter 297A, if the items are used to repair, replace,  
1.7 clean, or otherwise remediate damage to real and personal property damaged or destroyed  
1.8 in the February 25, 2020, fire in the city of Alexandria, if sales and purchases are made after  
1.9 February 24, 2020, and before February 28, 2023:

1.10 (1) building materials and supplies used or consumed in, and equipment incorporated  
1.11 into the construction, replacement, or repair of real property; and

1.12 (2) durable equipment used in a restaurant for food storage, preparation, and serving.

1.13 (b) Building cleaning and disinfecting services related to mitigating smoke damage to  
1.14 real property are exempt from sales and use tax imposed under Minnesota Statutes, chapter  
1.15 297A, if sales and purchases are made after February 24, 2020, and before January 1, 2021.

1.16 (c) For sales and purchases made after February 24, 2020, and before July 1, 2021, the  
1.17 tax must be imposed and collected as if the rate under Minnesota Statutes, section 297A.62,  
1.18 subdivision 1, applied and then refunded in the manner provided in Minnesota Statutes,  
1.19 section 297A.75. The amount required to pay the refunds under this section is appropriated  
1.20 from the general fund to the commissioner of revenue.

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment and  
1.22 applies retroactively to sales and purchases made after February 24, 2020.

2.1 Sec. 2. **APPROPRIATION; CITY OF ALEXANDRIA.**

2.2 (a) \$120,000 in fiscal year 2022 is appropriated from the general fund to the commissioner  
2.3 of public safety for grants to remediate the effects of the fire in the city of Alexandria on  
2.4 February 25, 2020.

2.5 (b) A grant recipient may use the money appropriated under this section for remediation  
2.6 costs, including disaster recovery, infrastructure, reimbursement for emergency personnel  
2.7 costs, reimbursement for equipment costs, and reimbursement for property tax abatements  
2.8 incurred by public or private entities as a result of the fire. This is a onetime appropriation  
2.9 and is available until June 30, 2023.

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

2.11 Amend the title accordingly