

1.1 moves to amend H.F. No. 2911 as follows:

1.2 Page 1 delete line 22 and insert:

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

1.4 Page 2, delete line 14 and insert:

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

1.6 Page 2, before line 15, insert:

1.7 "Sec. Minnesota Statutes 2022, section 297F.09, subdivision 1, is amended to read:

1.8 Subdivision 1. **Monthly return; cigarette distributor.** On or before the 18th day of

1.9 each calendar month, a distributor with a place of business in this state shall file a return

1.10 with the commissioner showing the quantity of cigarettes manufactured or brought in from

1.11 outside the state or purchased during the preceding calendar month and the quantity of

1.12 cigarettes sold or otherwise disposed of in this state and outside this state during that month.

1.13 A licensed distributor outside this state shall in like manner file a return showing the quantity

1.14 of cigarettes shipped or transported into this state during the preceding calendar month. The

1.15 commissioner shall prescribe the content, format, and manner of returns pursuant to section

1.16 270C.30, and the returns must contain any other information required by the commissioner.

1.17 The return must be accompanied by a remittance for the full unpaid tax liability shown by

1.18 it. ~~For distributors subject to the accelerated tax payment requirements in subdivision 10,~~

1.19 ~~the return for the May liability is due two business days before June 30th of the year and~~

1.20 ~~the return for the June liability is due on or before August 18th of the year.~~

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

2.1 Sec. Minnesota Statutes 2022, section 297F.09, subdivision 2, is amended to read:

2.2 Subd. 2. **Monthly return; tobacco products distributor.** On or before the 18th day of
2.3 each calendar month, a distributor with a place of business in this state shall file a return
2.4 with the commissioner showing the quantity and wholesale sales price of each tobacco
2.5 product:

2.6 (1) brought, or caused to be brought, into this state for sale; and

2.7 (2) made, manufactured, or fabricated in this state for sale in this state, during the
2.8 preceding calendar month.

2.9 Every licensed distributor outside this state shall in like manner file a return showing
2.10 the quantity and wholesale sales price of each tobacco product shipped or transported to
2.11 retailers in this state to be sold by those retailers, during the preceding calendar month.

2.12 Returns must be made in the form and manner prescribed by the commissioner and must
2.13 contain any other information required by the commissioner. The return must be accompanied
2.14 by a remittance for the full tax liability shown. ~~For distributors subject to the accelerated~~
2.15 ~~tax payment requirements in subdivision 10, the return for the May liability is due two~~
2.16 ~~business days before June 30th of the year and the return for the June liability is due on or~~
2.17 ~~before August 18th of the year.~~

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

2.19 Sec. Minnesota Statutes 2022, section 297F.25, subdivision 2, is amended to read:

2.20 Subd. 2. **Payment.** Each taxpayer must remit payments of the taxes to the commissioner
2.21 on the same dates prescribed under section 297F.09, subdivision 1, for cigarette tax returns;
2.22 ~~including the accelerated remittance of the June liability.~~

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

2.24 Page 2, line 18, delete "July 1, 2023" and insert "the day following final enactment"

2.25 Renumber the sections in sequence and correct the internal references

2.26 Amend the title accordingly