1.1   .... moves to amend H.F. No. 2900, the first engrossment, as follows:

1.2   Page 2, line 4, delete "public"

1.3   Page 2, line 27, after "in" insert "Minnesota Statutes, " and after "section" insert "290.01,

1.4   subdivision 21a"

1.5   Page 2, line 28, delete "62 of the Internal Revenue Code"

1.6   Page 3, line 2, delete "$250,000" and insert "$350,000" and delete "$150,000" and insert

1.7   "$175,000"

1.8   Page 3, after line 5, insert:

1.9   "(c) A married individual who filed a separate return may elect to use the income limit

1.10   for a married taxpayer filing a joint return for the purposes of determining eligibility under

1.11   paragraph (b). For an individual who made this election, the commissioner of revenue must

1.12   compare the combined income of the taxpayer and the taxpayer's spouse with the income

1.13   limit for a married taxpayer filing a joint return."

1.14   Page 4, line 12, delete "commissioner" and insert "commissioners of revenue, labor and

1.15   industry, and employment and economic development"

1.16   Page 4, line 24, after "all" insert "current"

1.17   Page 5, line 6, after the period, insert "The definitions in Minnesota Statutes, section

1.18   290.01 apply for this subdivision."

1.19   Page 5, line 9, delete the fifth comma and insert a period

1.20   Page 5, delete line 10

1.21   Page 5, delete line 14

1.22   Page 5, line 15, delete "(3)" and insert "(2)"

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2.1   Page 5, line 17, delete "(4)" and insert "(3)" and after the semicolon, insert "and"

2.2   Page 5, line 18, delete "(5)" and insert "(4)"

2.3   Page 5, line 19, delete "; and" and insert a period

2.4   Page 5, delete line 20 and insert:

2.5   "The commissioner of human services must not consider frontline worker payments under

2.6   this section as income or assets under Minnesota Statutes, section 256B.056, subdivision

2.7   1a, paragraph (a), 3, or 3c, or for persons with eligibility determined under Minnesota

2.8   Statutes, section 256B.057, subdivision 3, 3a, or 3b."

2.9   Page 6, line 11, delete "$2,049,000" and insert "$1,992,000"

2.10   Page 6, line 24, delete "in which" and insert "beginning after December 31, 2021, and

2.11   before January 1, 2024, for property tax refunds based on rent paid in 2021 or 2022, and

2.12   for property tax refunds based on property taxes payable in 2022 or 2023."

2.13   Page 6, line 25, delete everything before "Subdivision" and delete "paragraph (d)" and

2.14   insert "paragraphs (d) and (e)" and delete "is" and insert "are"