

1.1 ..... moves to amend H.F. No. 1076, the delete everything amendment  
1.2 (H1076DE2), as follows:

1.3 Page 157, after line 27, insert:

1.4 "Sec. 29. Minnesota Statutes 2020, section 115B.49, subdivision 4, is amended to read:

1.5 Subd. 4. **Registration; fees.** (a) The owner or operator of a dry cleaning facility ~~shall~~  
1.6 must register on or before October 1 of each year with the commissioner of revenue in a  
1.7 manner prescribed by the commissioner of revenue and pay a registration fee for the facility.  
1.8 The amount of the fee is:

1.9 ~~(1) \$500, for facilities with a full-time equivalence of fewer than five; equal to ... percent~~  
1.10 of the facility's gross revenues for the preceding year.

1.11 ~~(2) \$1,000, for facilities with a full-time equivalence of five to ten; and~~

1.12 ~~(3) \$1,500, for facilities with a full-time equivalence of more than ten.~~

1.13 The registration fee must be paid on or before October 18 or the owner or operator of a dry  
1.14 cleaning facility may elect to pay the fee in equal installments. Installment payments must  
1.15 be paid on or before October 18, on or before January 18, on or before April 18, and on or  
1.16 before June 18. All payments made after October 18 bear interest at the rate specified in  
1.17 section 270C.40.

1.18 (b) A person who sells dry cleaning solvents for use by dry cleaning facilities in the state  
1.19 shall collect and remit to the commissioner of revenue in the same manner prescribed by  
1.20 the commissioner of revenue, for the taxes imposed under chapter 297A, a fee of:

1.21 (1) \$3.50 for each gallon of perchloroethylene sold for use by dry cleaning facilities in  
1.22 the state;

2.1 (2) 70 cents for each gallon of hydrocarbon-based dry cleaning solvent sold for use by  
2.2 dry cleaning facilities in the state; and

2.3 (3) 35 cents for each gallon of other nonaqueous solvents sold for use by dry cleaning  
2.4 facilities in the state.

2.5 (c) The audit, assessment, appeal, collection, enforcement, and administrative provisions  
2.6 of chapters 270C and 289A apply to the fee imposed by this subdivision. To enforce this  
2.7 subdivision, the commissioner of revenue may grant extensions to file returns and pay fees,  
2.8 impose penalties and interest on the annual registration fee under paragraph (a) and the  
2.9 monthly fee under paragraph (b), and abate penalties and interest in the manner provided  
2.10 in chapters 270C and 289A. The penalties and interest imposed on taxes under chapter 297A  
2.11 apply to the fees imposed under this subdivision. Disclosure of data collected by the  
2.12 commissioner of revenue under this subdivision is governed by chapter 270B."

2.13 Page 173, line 2, after the semicolon, insert "115B.48, subdivision 8;"

2.14 Renumber the sections in sequence and correct the internal references