

1.1 moves to amend H.F. No. 87 as follows:

1.2 Page 1, delete section 1

1.3 Page 2, delete section 2

1.4 Page 7, after line 17, insert:

1.5 "Sec. **METROPOLITAN COUNTY SALES AND USE TAX.**

1.6 Subdivision 1. **Tax imposed; rates.** Notwithstanding section 297A.99, subdivisions 1,
1.7 2, 3, 5, and 13, or any other law, a metropolitan county as defined in section 473.121,
1.8 subdivision 4, beginning January 1, 2021, shall impose a sales and use tax at a rate of 0.125
1.9 percent on retail sales and uses taxable under chapter 297A that are made within the imposing
1.10 county's boundaries or delivered to a destination within the imposing county's boundaries.

1.11 Subd. 2. **Reverse referendum.** If by August 1, 2020, a petition signed by voters equal
1.12 in number to 20 percent of the voters who voted in the county at the last state general election,
1.13 requesting a vote on the tax imposed by this section is filed with the county auditor, a tax
1.14 must not be imposed under this section until it has been submitted to the voters at the general
1.15 election held on November 3, 2020, and a majority of votes cast on the question of approving
1.16 the imposition of a tax under this section are in the affirmative. The petition submitted to
1.17 the county auditor must meet the standards adopted by rule of the secretary of state for the
1.18 format and content of petitions.

1.19 Subd. 3. **Administration, collection, and enforcement.** The administration, collection,
1.20 and enforcement provisions in section 297A.99, subdivisions 4 and 6 to 12, apply to all
1.21 taxes imposed under this section.

1.22 Subd. 4. **Allocation; account.** The commissioner of revenue must retain and deposit to
1.23 the account created by section 473K.07, the proceeds from a tax imposed under this section
1.24 to be used for purposes specified in chapter 473K.

- 2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment."
- 2.2 Renumber the sections in sequence and correct the internal references
- 2.3 Amend the title accordingly