

May 7, 2025

To Representatives Davids and Gomez

From Justin Cope, Legislative Analyst
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Subject Summary of provisions contained in the tax bill author's amendment at ways and means (H2437A4)

Below is a summary of the changes included in the author's amendment to the tax bill to be offered at ways and means, which is coded H2437A4.

Amendment Page and Line(s)	Purpose
1.2-1.4	Clarifies the effective date for the IRA contribution correction bill so that it applies to calendar year 2023 contributions designated for tax year 2022.
1.5-1.7	Technical changes to the vendor allowance requested by the Department of Revenue.
1.8-1.10	Defines "Tribal purpose" in the exemption for the property in Minneapolis owned by the Leech Lake Band of Ojibwe.
1.11-1.14	Clarifies that the exemption for the property in Cook County owned by the Grand Portage Band is limited to five parcels.
1.15-1.17	Clarifies how repayments of abatements by a land bank should be paid and distributed.
1.18-1.19	Provides deadline extensions for the city of Brooklyn Park to establish tax increment financing districts under special authority granted in the bill.
1.20-2.4	Modifies the geographic region eligible for the city of Minneapolis emerald ash borer funds. The region is defined in the underlying bill using a federal demographic index that is no longer produced. The amendment uses the definition of "environmental justice area" in the MPCA statutes.

JC/CK/JS/SW/mc