

- 1.1 ..... moves to amend H.F. No. 31, the first engrossment, as follows:
- 1.2 Page 3, line 7, reinstate the stricken language and delete the new language
- 1.3 Page 3, line 8, before "31" insert "and" and delete "and 32,"
- 1.4 Page 3, line 14, delete "2017" and insert "2022"
- 1.5 Page 12, line 18, reinstate the stricken language
- 1.6 Page 12, line 19, delete the new language
- 1.7 Page 12, line 22, before "31" insert "and" and delete "and 32,"
- 1.8 Page 12, line 27, reinstate the stricken language
- 1.9 Page 12, line 28, delete the new language
- 1.10 Page 12, line 30, before "31" insert "and" and delete "and 32,"
- 1.11 Page 13, line 9, delete "2017" and insert "2022"
- 1.12 Page 14, line 28, reinstate the stricken language and delete the new language
- 1.13 Page 14, line 29, delete the new language
- 1.14 Page 15, line 13, before "31" insert "and" and delete ", and 32"
- 1.15 Page 16, line 2, delete "2017" and insert "2022"
- 1.16 Page 20, after line 26, insert:
- 1.17 "(d) The commissioner of revenue must apply the subtractions in paragraph (b) and the
- 1.18 additions in paragraph (c), when calculating the following:
- 1.19 (1) the percentage under Minnesota Statutes, section 290.06, subdivision 2c, paragraph
- 1.20 (e);

2.1 (2) a taxpayer's alternative minimum taxable income under Minnesota Statutes, section  
2.2 290.091; and

2.3 (3) "income" as defined in Minnesota Statutes, section 289A.08, subdivision 7, paragraph  
2.4 (j), for the purposes of determining the tax for composite filers and the pass-through entity  
2.5 tax."

2.6 Page 20, line 27, delete "(d)" and insert "(e)"

2.7 Page 20, line 30, delete "(c)" and insert "(d)"

2.8 Page 21, line 1, delete "(d)" and insert "(e)"

2.9 Page 23, line 9, delete "for up to six months after the final enactment" and insert "by  
2.10 December 31, 2023"

2.11 Page 23, line 10, delete "date of this act"

2.12 Page 23, line 17, delete "six months after the final enactment date" and insert "after  
2.13 December 31, 2023" and after the period, insert "The commissioner has one year from the  
2.14 date for filing returns in paragraph (a) to"

2.15 Amend the title accordingly