1.1　　　　.................... moves to amend H.F. No. 2437, the delete everything amendment

1.2　　(A25-0075), as follows:

1.3　　　　Page 1, line 19, delete "is" and insert "are classified as nonpublic data, as defined in

1.4　　section 13.02, subdivision 9, and "

1.5　　　　Page 6, delete section 5 and insert:

1.6　　　"Sec. 5. **[289A.081] DIRECT FREE FILING OF INDIVIDUAL RETURNS.**

1.7　　　　Subdivision 1. **Department of Revenue to establish direct file system.** (a) The

1.8　　commissioner must establish an electronic filing system through which taxpayers may

1.9　　directly file an electronic individual income tax return free of charge. The commissioner

1.10　　may contract with a software vendor to develop the filing system required under this section,

1.11　　but the vendor must not offer paid tax preparation services for Minnesota individual income

1.12　　taxpayers for tax years that the system is active, and the filing system must be made available

1.13　　on the Department of Revenue website.

1.14　　　　(b) To the extent feasible, the commissioner must coordinate the state filing system

1.15　　under this section with any direct file systems established for filing federal tax returns.

1.16　　　　(c) The commissioner must make the system required under this section available for

1.17　　taxable years beginning after December 31, 2025, and at a minimum must allow taxpayers

1.18　　to claim:

1.19　　　　(1) the marriage penalty credit under section 290.0675;

1.20　　　　(2) the education credit under section 290.0674;

1.21　　　　(3) the child and working family credits under sections 290.0661 and 290.0671;

1.22　　　　(4) the dependent care credit under section 290.067;

1.23　　　　(5) the student loan credit under section 290.0682; and

2.1   (6) the renter's credit under section 290.0693.

2.2   Subd. 2. **Transfer; fiscal year 2028.** (a) $2,397,000 in fiscal year 2028 is transferred

2.3   from the general fund to the tax filing modernization account in the special revenue fund

2.4   for the free filing system under section 289A.081.This is a onetime transfer and the amount

2.5   to be transferred in fiscal year 2029 and later is $0.

2.6   (b) This subdivision expires July 1, 2028.

2.7   **EFFECTIVE DATE.** This section is effective the day following final enactment."

2.8   Page 19, delete section 19

2.9   Page 19, line 25, before "Of" insert "(a)"

2.10   Page 19, after line 29, insert:

2.11   "(b) This subdivision expires July 1, 2029."

2.12   Page 56, line 10, before "provided" insert "and its small city assistance payment for

2.13   calendar year 2024 under Minnesota Statutes, section 162.145, that was withheld under

2.14   Minnesota Statutes, section 162.145, subdivision 3, paragraph (c),"

2.15   Page 56, line 12, delete "$30,957" and insert "$39,909"

2.16   Page 56, line 29, before "provided" insert "and its small city assistance payment for

2.17   calendar year 2024 under Minnesota Statutes, section 162.145, that was withheld under

2.18   Minnesota Statutes, section 162.145, subdivision 3, paragraph (c),"

2.19   Page 57, line 1, delete "$16,271" and insert "$25,003"

2.20   Page 57, line 27, after "Minneapolis" insert ", Duluth,"

2.21   Page 80, line 26, delete "2030" and insert "2031"

2.22   Page 84, line 11, delete "2030" and insert "2031"

2.23   Page 84, line 28, delete "2025" and insert "2026"

2.24   Page 88, line 8, delete "2030" and insert "2031"

2.25   Page 89, line 7, delete "2030" and insert "2031"

2.26   Page 89, line 17, after the period, insert "Beginning with 2032, the requirements of

2.27   Minnesota Statutes, section 469.1763, subdivision 4, apply to the district."

2.28   Renumber the sections in sequence and correct the internal references

2.29   Amend the title accordingly