1.1   .... moves to amend H.F. No. 991, the delete everything amendment (A21-0146),

1.2   as follows:

1.3   Page 27, after line 28, insert:

1.4   "Sec. .... Minnesota Statutes 2020, section 290.0131, is amended by adding a subdivision

1.5   to read:

1.6   Subd. 24. **Wages paid during a shutdown period.** The amount of wages paid on which

1.7   no tax is deducted and withheld under section 290.994, subdivision 2, is a subtraction.

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

1.9   Page 50, after line 5, insert:

1.10   "Sec. .... **[290.994] NO TAX IMPOSED DURING SHUTDOWN PERIOD.**

1.11   Subdivision 1. **Definitions.** (a) As used in this section, the definitions in paragraphs (b)

1.12   and (c) have the meanings given.

1.13   (b) "Consumption tax" means a tax imposed under section 295, 296A, 297A, 297B,

1.14   297E, 297F, 297G, or 297H.

1.15   (c) "Shutdown period" means the time period during which, as of July 1 of an

1.16   odd-numbered year, legislation appropriating money for the general operations of:

1.17   (1) an executive agency;

1.18   (2) an office or department of the legislature, including each house of the legislature and

1.19   the Legislative Coordinating Commission; or

1.20   (3) a judicial branch agency or department, including a court;

1.21   has not been enacted for the biennium beginning July 1 of that year.

2.1   Subd. 2. **Tax on wages not imposed.** No tax shall be deducted and withheld on wages

2.2   paid by an employer under section 290.92 on a day that falls within a shutdown period or

2.3   ten days after that period.

2.4   Subd. 3. **Consumption taxes not imposed.** No consumption tax shall be imposed if the

2.5   activity or transaction giving rise to the tax occurs during a shutdown period or three days

2.6   after that period.

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

2.8   Renumber the sections in sequence and correct the internal references

2.9   Amend the title accordingly