moves to amend H.F. No. 2414, the delete everything amendment (A19-0349), as follows:

Page 538, after line 4, insert:

"Sec. 37. Minnesota Statutes 2018, section 295.75, subdivision 11, is amended to read:

Subd. 11. Deposit of revenues. The commissioner shall deposit all revenues, including penalties and interest, derived from the tax imposed by this section in the general health care access fund.

EFFECTIVE DATE. This section is effective for revenue received after December 31, 2019."

Sec. 38. Minnesota Statutes 2018, section 297F.10, is amended to read:

297F.10 DEPOSIT OF PROCEEDS.

Subdivision 1. Tax and use tax on cigarettes. Revenue received from cigarette taxes, as well as related penalties, interest, license fees, and miscellaneous sources of revenue shall be deposited by the commissioner in the state treasury and credited as follows:

(1) $22,250,000 each year must be credited to the Academic Health Center special revenue fund hereby created and is annually appropriated to the Board of Regents at the University of Minnesota for Academic Health Center funding at the University of Minnesota; and

(2) $3,937,000 each year must be credited to the medical education and research costs account hereby created in the special revenue fund and is annually appropriated to the commissioner of health for distribution under section 62J.692, subdivision 4; and
(3) the balance of the revenues derived from taxes, penalties, and interest (under this chapter) and from license fees and miscellaneous sources of revenue shall be credited to the general fund, to the health care access fund.

Subd. 2. Tax and use tax on tobacco products. Revenue received from taxes on tobacco products, as well as related penalties, interest, and license fees shall be deposited by the commissioner in the state treasury and credited to the general health care access fund.

**EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

Sec. 39. Minnesota Statutes 2018, section 297F.14, subdivision 5, is amended to read:

Subd. 5. Source of refund; cigarettes. The commissioner of management and budget shall pay the cigarette tax refund out of the general health care access fund. The refunds are apportioned to the same accounts and funds in the general health care access fund to which the tax payments were deposited, except no refunds may be apportioned to the general obligation special tax bond debt service account.

**EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

Sec. 40. Minnesota Statutes 2018, section 297F.14, subdivision 6, is amended to read:

Subd. 6. Source of refund; tobacco products. The commissioner of management and budget shall pay the tobacco products tax refund out of the general health care access fund.

**EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

Sec. 41. Minnesota Statutes 2018, section 297F.14, subdivision 7, is amended to read:

Subd. 7. Annual appropriation. There is appropriated annually from the general health care access fund to the commissioner of management and budget the amount necessary to make the refunds provided by this section.

**EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

Sec. 42. Minnesota Statutes 2018, section 297F.21, subdivision 3, is amended to read:

Subd. 3. Inventory; judicial determination; appeal; disposition of seized property. (a) Within ten days after the seizure of any alleged contraband, the person making the seizure
shall serve by certified mail an inventory of the property seized on the person from whom
the seizure was made, if known, and on any person known or believed to have any right,
title, interest, or lien in the property, at the last known address, and file a copy with the
commissioner. The notice must include an explanation of the right to demand a judicial
forfeiture determination.

(b) Within 60 days after the date of service of the inventory, which is the date of mailing,
the person from whom the property was seized or any person claiming an interest in the
property may file a demand for a judicial determination of the question as to whether the
property was lawfully subject to seizure and forfeiture. The demand must be in the form of
a civil complaint and must be filed with the court administrator in the county in which the
seizure occurred, together with proof of service of a copy of the complaint on the
commissioner of revenue, and the standard filing fee for civil actions unless the petitioner
has the right to sue in forma pauperis under section 563.01. If the value of the seized property
is $15,000 or less, the claimant may file an action in conciliation court for recovery of the
property. If the value of the seized property is less than $500, the claimant does not have
to pay the conciliation court filing fee.

(c) The complaint must be captioned in the name of the claimant as plaintiff and the
seized property as defendant, and must state with specificity the grounds on which the
claimant alleges the property was improperly seized and the plaintiff's interest in the property
seized. No responsive pleading is required of the commissioner, and no court fees may be
charged for the commissioner's appearance in the matter. The proceedings are governed by
the Rules of Civil Procedure. Notwithstanding any law to the contrary, an action for the
return of property seized under this section may not be maintained by or on behalf of any
person who has been served with an inventory unless the person has complied with this
subdivision. The court shall decide whether the alleged contraband is contraband, as defined
in subdivision 1. The court shall hear the action without a jury and shall try and determine
the issues of fact and law involved.

(d) When a judgment of forfeiture is entered, unless the judgment is stayed pending an
appeal, the commissioner:

(1) may authorize the forfeited property to be used for the purpose of enforcing a criminal
provision of state or federal law;

(2) shall cause forfeited cigarette packages or tobacco products not used under clause
(1) to be destroyed and products used under clause (1) to be destroyed upon the completion
of use; and
(3) may cause the forfeited property, other than forfeited cigarette packages or tobacco products, to be sold at public auction as provided by law.

The person making a sale, after deducting the expense of keeping the property, the fee for seizure, and the costs of the sale, shall pay all liens according to their priority, which are established as being bona fide and as existing without the lienor having any notice or knowledge that the property was being used or was intended to be used for or in connection with the violation. The balance of the proceeds must be paid 75 percent to the Department of Revenue for deposit as a supplement to its operating fund or similar fund for official use, and 25 percent to the county attorney or other prosecuting agency that handled the court proceeding, if there is one, for deposit as a supplement to its operating fund or similar fund for prosecutorial purposes. If there is no prosecuting authority involved in the forfeiture, the 25 percent of the proceeds otherwise designated for the prosecuting authority must be deposited into the general health care access fund.

(e) If no demand for judicial determination is made, the property seized is considered forfeited to the state by operation of law and may be disposed of by the commissioner as provided in the case of a judgment of forfeiture.

EFFECTIVE DATE. This section is effective for revenue received after December 31, 2019.

Sec. 43. Minnesota Statutes 2018, section 297F.24, subdivision 3, is amended to read:

Subd. 3. Collection and administration. The commissioner shall administer the fee under this section in the same manner as the excise tax imposed under section 297F.05 and all of the provisions of this chapter apply as if the fee were a tax imposed under section 297F.05. The commissioner shall deposit the proceeds of the fee in the general health care access fund.

EFFECTIVE DATE. This section is effective for revenue received after December 31, 2019.

Sec. 44. Minnesota Statutes 2018, section 297F.25, subdivision 8, is amended to read:

Subd. 8. Deposit of revenues. Notwithstanding the provisions of section 297F.10, the commissioner shall deposit all revenues, including penalties and interest, derived from the tax imposed by this section, shall be deposited by the commissioner in the general fund state treasury and credited to the health care access fund.
5.1 **EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

5.2 Sec. 45. Minnesota Statutes 2018, section 297G.10, is amended to read:

5.3 **297G.10 DEPOSIT OF PROCEEDS.**

5.4 All tax revenues and other receipts payable to the state under this chapter must be paid into the state treasury and credited to the general health care access fund.

5.5 **EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

5.6 Sec. 46. Minnesota Statutes 2018, section 297G.12, subdivision 7, is amended to read:

5.7 Subd. 7. **Source of refund.** There is appropriated annually from the general health care access fund to the commissioner the sums necessary to make the refunds provided by this section.

5.8 **EFFECTIVE DATE.** This section is effective for revenue received after December 31, 2019.

5.9 Sec. 47. Minnesota Statutes 2018, section 297G.20, subdivision 4, is amended to read:

5.10 Subd. 4. **Inventory; judicial determination; appeal; disposition of seized property.** (a)

5.11 Within ten days after the seizure of alleged contraband, the person making the seizure shall serve by certified mail an inventory of the property seized on the person from whom the property was seized, if known, and on any person known or believed to have any right, title, interest, or lien in the property, at the last known address, and file a copy with both the commissioners of revenue and public safety. The notice must include an explanation of the right to demand a judicial forfeiture determination.

5.12 (b) Within 60 days after the date of service of the inventory, which is the date of mailing, the person from whom the property was seized or any person claiming an interest in the property may file a demand for judicial determination of whether the property was lawfully subject to seizure and forfeiture. The demand must be in the form of a civil complaint and must be filed with the court administrator in the county in which the seizure occurred, together with proof of service of a copy of the complaint on the commissioner of revenue or public safety, and the standard filing fee for civil actions unless the petitioner has the right to sue in forma pauperis under section 563.01. If the value of the seized property or vehicle is $15,000 or less, the claimant may file an action in conciliation court for recovery.
of the property. If the value of the seized property is less than $500, the claimant does not
have to pay the conciliation court filing fee.

(c) The complaint must be captioned in the name of the claimant as plaintiff and the
seized property as defendant, and must state with specificity the grounds on which the
claimant alleges the property was improperly seized and the plaintiff's interest in the property
seized. No responsive pleading is required of the commissioner of revenue or public safety
and no court fees may be charged for either commissioner's appearance in the matter. The
proceedings are governed by the Rules of Civil Procedure. Notwithstanding any law to the
contrary, an action for the return of property seized under this section may not be maintained
by or on behalf of any person who has been served with an inventory unless the person has
complied with this subdivision. The court shall hear the action without a jury and determine
the issues of fact and law involved.

(d) If a judgment of forfeiture is entered, the seizing authority may, unless the judgment
is stayed pending an appeal, either:

(1) cause the forfeited property, other than a vehicle, to be destroyed; or

(2) cause it to be sold at a public auction as provided by law.

The person making a sale, after deducting the expense of keeping the property, the fee
for seizure, and the costs of the sale, shall pay all liens according to their priority, which
are established as being bona fide and as existing without the lienor having any notice or
knowledge that the property was being used or was intended to be used for or in connection
with the violation. The balance of the proceeds must be paid 75 percent to the seizing
authority for deposit as a supplement to its operating fund or similar fund for official use,
and 25 percent to the county attorney or other prosecuting agency that handled the court
proceeding, if there is one, for deposit as a supplement to its operating fund or similar fund
for prosecutorial purposes. If there is no prosecuting authority involved in the forfeiture,
the 25 percent of the proceeds otherwise designated for the prosecuting authority must be
deposited into the general health care access fund.

(e) If no demand is made, the property seized is considered forfeited to the seizing
authority by operation of law and may be disposed of by the seizing authority as provided
for a judgment of forfeiture.

EFFECTIVE DATE. This section is effective for revenue received after December 31,
2019."

Renumber the sections in sequence
7.1 Amend the title accordingly