

1.1 moves to amend H.F. No. 1000 as follows:

1.2 Page 5, after line 2, insert:

1.3 "Sec. Minnesota Statutes 2020, section 297I.05, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 15. Additional tax on health maintenance organizations, community integrated
1.6 service networks, and nonprofit health care service plan corporations. In addition to
1.7 the tax imposed under subdivision 5, a tax is imposed on health maintenance organizations,
1.8 community integrated service networks, and nonprofit health care service plan corporations.
1.9 The rate of tax is equal to 1.65 percent of gross premiums less return premiums on all direct
1.10 business received by the organization, network, or corporation or its agents in Minnesota,
1.11 in cash or otherwise, in the calendar year.

1.12 **EFFECTIVE DATE.** This section is effective retroactively for gross premiums received
1.13 in 2020.

1.14 Sec. Minnesota Statutes 2020, section 297I.40, subdivision 1, is amended to read:

1.15 Subdivision 1. **Requirement to pay.** On or before March 15, June 15, September 15,
1.16 and December 15 of the current year, every taxpayer subject to tax under section 297I.05,
1.17 subdivisions 1 to 5, and 12, paragraph (a), clauses (1) to (4), ~~and 14,~~ and 15, must pay to
1.18 the commissioner an installment equal to one-fourth of the insurer's total estimated tax for
1.19 the current year.

1.20 **EFFECTIVE DATE.** This section is effective retroactively for gross premiums received
1.21 in 2020.

2.1 Sec. Minnesota Statutes 2020, section 297I.40, subdivision 5, is amended to read:

2.2 Subd. 5. **Definition of tax.** The term "tax" as used in this section means the tax imposed
2.3 by section 297I.05, subdivisions 1 to 5, 11, and 12, paragraphs (a), clauses (1) to (4), (b),
2.4 and (d), ~~and 14,~~ and 15, less any offset in section 297I.20.

2.5 **EFFECTIVE DATE.** This section is effective retroactively for gross premiums received
2.6 in 2020.

2.7 Sec. **SPECIAL RULES FOR TAX IMPOSED IN 2020 AND 2021.**

2.8 (a) For the additional tax on gross premiums received in 2020 that is imposed under
2.9 Minnesota Statutes, section 297I.05, subdivision 15:

2.10 (1) notwithstanding Minnesota Statutes, sections 297I.30 and 297I.35, the due date for
2.11 filing a return is September 15, 2021;

2.12 (2) the tax is due in equal installments on September 15, 2021; December 15, 2021;
2.13 March 15, 2022; and June 15, 2022; and

2.14 (3) the addition to tax provisions under Minnesota Statutes, section 297I.40, only applies
2.15 to installment payments made after the dates specified in clause 2.

2.16 (b) For the additional tax imposed on gross premiums received in 2021 that is imposed
2.17 under Minnesota Statutes, section 297I.05, subdivision 15, the addition to tax provisions
2.18 under Minnesota Statutes, section 297I.40, only applies to the installment payment due
2.19 March 15 if the payment is received after June 15.

2.20 **EFFECTIVE DATE.** This section is effective retroactively for gross premiums received
2.21 in 2020."

2.22 Renumber the sections in sequence and correct the internal references

2.23 Amend the title accordingly