

1.1 moves to amend H.F. No. 577, the delete everything amendment
1.2 (A11-0103), as follows:

1.3 Page 48, after line 27, insert:

1.4 "Sec. 54. Minnesota Statutes 2010, section 645.44, subdivision 19, is amended to read:

1.5 Subd. 19. **Fee and tax.** (a) "Tax" means any fee, charge, exaction, or assessment
1.6 imposed by a governmental entity on an individual, person, entity, transaction, good,
1.7 service, or other thing. It excludes a price that an individual or entity chooses voluntarily
1.8 to pay in return for receipt of goods or services provided by the governmental entity.

1.9 A government good or service does not include access to or the authority to engage in
1.10 private market transactions with a nongovernmental party, such as licenses to engage in a
1.11 trade, profession, or business or to improve private property.

1.12 (b) For purposes of applying the laws of this state, a "fee," "charge," or other similar
1.13 term that satisfies the functional requirements of paragraph (a) must be treated as a tax for
1.14 all purposes, regardless of whether the statute or law names or describes it as a tax. The
1.15 provisions of this subdivision do not exempt a person, corporation, organization, or entity
1.16 from payment of a validly imposed fee, charge, exaction, or assessment, nor preempt or
1.17 supersede limitations under law that apply to fees, charges, or assessments.

1.18 (c) This subdivision is ~~not~~ intended to extend ~~or limit~~ article 4, section 18, of the
1.19 Minnesota Constitution."

1.20 Renumber the sections in sequence and correct the internal references

1.21 Amend the title accordingly