

1.1 moves to amend H.F. No. 1735, the delete everything amendment
1.2 (A21-0106), as follows:

1.3 Page 1, line 7, before "Property" insert "(a)"

1.4 Page 1, after line 13, insert:

1.5 "(b) The owner of property exempt under paragraph (a) can apply to the commissioner
1.6 of revenue for a refund of any state general tax paid for property taxes payable in 2020 and
1.7 2021. The commissioner may prescribe the form and manner of the application. An amount
1.8 necessary for refunds under this paragraph is appropriated from the general fund to the
1.9 commissioner of revenue in fiscal year 2022. This paragraph expires June 30, 2022."

1.10 Page 1, delete lines 14 to 19 and insert:

1.11 "**EFFECTIVE DATE.** (a) The amendments in paragraph (a) are effective beginning
1.12 with assessment year 2021. For assessment year 2021, an exemption application under this
1.13 section must be filed with the county assessor by August 1, 2021.

1.14 (b) The amendments in paragraph (b) are effective the day following final enactment."

1.15 Page 5, line 25, delete "2022" and insert "2023"

1.16 Page 15, line 9, delete "2022" and insert "2023"

1.17 Page 16, line 18, strike everything after the period and delete the new language

1.18 Page 16, line 19, strike "effective for the following assessment year."

1.19 Page 30, line 3, before the period, insert ", to the extent the special taxing district meets
1.20 the qualification criteria and requirements of a program"

1.21 Page 30, line 5, delete everything after "299A" and insert ", 424A, and 477B; sections
1.22 6.495, 353.64, and 423A.022; and any administrative rules related"

1.23 Page 33, line 8, delete "and"

- 2.1 Page 33, line 10, delete the period and insert a semicolon
- 2.2 Page 33, after line 10, insert:
- 2.3 "(v) for energy improvement projects on residential property, only residential property
- 2.4 having five or more units may obtain financing for projects under this clause; and
- 2.5 (vi) prior to financing an energy improvement project or imposing an assessment for a
- 2.6 project, written notice is provided to the mortgage lender of any mortgage encumbering or
- 2.7 otherwise secured by the property proposed to be improved."
- 2.8 Page 34, line 18, delete "2022" and insert "2023"
- 2.9 Page 42, line 1, delete "(3)" and insert "(2)"
- 2.10 Page 46, line 29, delete everything after the period
- 2.11 Page 46, delete line 30
- 2.12 Page 48, line 5, delete everything after the period
- 2.13 Page 48, delete line 6
- 2.14 Page 49, line 15, after the period, insert "The tax imposed under this subdivision is in
- 2.15 addition to any local sales and use tax imposed under any other special law."
- 2.16 Page 51, line 28, after the period, insert "The tax imposed under this subdivision is in
- 2.17 addition to any local sales and use tax imposed under any other special law."
- 2.18 Page 54, line 8, after the period, insert "The tax imposed under this subdivision is in
- 2.19 addition to any local sales and use tax imposed under any other special law."
- 2.20 Page 59, line 27, after "improperly" insert "retained,"
- 2.21 Page 75, delete section 1
- 2.22 Page 80, line 7, after "means" insert "a majority of"
- 2.23 Page 80, line 8, delete "who pay 50 percent or more of the service charges" and before
- 2.24 "within" insert "located"
- 2.25 Page 82, line 28, after "charges" insert "authorized under section 428B.02, subdivision
- 2.26 4,"
- 2.27 Page 84, line 21, after "on" insert "a majority of"
- 2.28 Page 84, line 22, delete "more than 50 percent of"
- 2.29 Page 88, line 20, delete "clause" and insert "clauses" and after "(1)" insert "and (2)"

- 3.1 Renumber the sections in sequence and correct the internal references
- 3.2 Amend the title accordingly