

1.1 moves to amend H.F. No. 4757, the delete everything amendment
1.2 (A24-0340), as follows:

1.3 Page 30, after line 18, insert:

1.4 "Sec. Minnesota Statutes 2023 Supplement, section 295.81, subdivision 4, is amended
1.5 to read:

1.6 Subd. 4. **Exemptions.** (a) The use tax imposed under subdivision 3, paragraph (a), does
1.7 not apply to the possession, use, or storage of taxable cannabis products if (1) the taxable
1.8 cannabis products have an aggregate cost in any calendar month to the customer of \$100
1.9 or less, and (2) the taxable cannabis products were carried into this state by the customer.

1.10 (b) The tax imposed under this section does not apply to sales of medical items purchased
1.11 by or for a patient enrolled in the registry program, including medical cannabis flower,
1.12 medical cannabinoid products, or medical cannabis paraphernalia.

1.13 (c) Unless otherwise specified in this section, the exemptions applicable to taxes imposed
1.14 under chapter 297A are not applicable to the taxes imposed under this section.

1.15 (d) The tax imposed under this section does not apply to:

1.16 (1) sales made ~~in Indian country as defined in United States Code, title 18, section 1151~~
1.17 on Tribally regulated land as defined in section 3.9228, subdivision 1, by a cannabis business
1.18 licensed by a Minnesota Tribal government, as defined in section 3.9228, subdivision 1,
1.19 paragraph (f); or

1.20 (2) use tax owed on taxable cannabis products purchased on Tribally regulated land as
1.21 defined in section 3.9228, subdivision 1, from a cannabis business licensed by a Minnesota
1.22 Tribal government as defined in section 3.9228, subdivision 1, paragraph (f).

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

2.1 Sec. Minnesota Statutes 2023 Supplement, section 297A.67, subdivision 39, is amended
2.2 to read:

2.3 Subd. 39. **Reservation sales of taxable cannabis products.** The sale of a taxable
2.4 cannabis product, as defined in section 295.81, subdivision 1, paragraph (r), that is made
2.5 ~~in Indian country, as defined in United States Code, title 18, section 1151~~ on Tribally
2.6 regulated land as defined in section 3.9228, subdivision 1, by a cannabis business licensed
2.7 by a Minnesota Tribal government, as defined in section 3.9228, subdivision 1, paragraph
2.8 (f), is exempt.

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

2.10 Renumber the sections in sequence and correct the internal references