1.1   .... moves to amend H.F. No. 4934 as follows:

1.2   Delete everything after the enacting clause and insert:

1.3   "Section 1. Minnesota Statutes 2022, section 271.08, is amended by adding a subdivision

1.4   to read:

1.5   Subd. 3. **Precedential effect of decisions.** The judgment of the Tax Court shall be

1.6   considered as judicial precedent and shall have force or effect in any other case, hearing,

1.7   or proceeding, except for a judgment that is:

1.8   (1) issued by the Small Claims Division, as provided in section 271.21, subdivision 8;

1.9   (2) pending appeal based on a timely appeal; or

1.10   (3) overturned by the Minnesota Supreme Court or the United States Supreme Court.

1.11   **EFFECTIVE DATE.** This section is effective for judgments by the Tax Court issued

1.12   the day following final enactment and thereafter."

1.13   Amend the title accordingly