

1.1 moves to amend H.F. No. 331 as follows:

1.2 Page 2, after line 31, insert:

1.3 "Sec. 4. Minnesota Statutes 2018, section 296A.16, subdivision 5, is amended to read:

1.4 Subd. 5. **Qualifying service station credit.** (a) Notwithstanding any other provision of
1.5 law to the contrary, the tax imposed on gasoline, undyed diesel fuel, or undyed kerosene
1.6 delivered to a qualified service station may not exceed, or must be reduced to, a rate not
1.7 more than three cents per gallon above the state tax rate imposed on such products sold by
1.8 a service station in a contiguous state located within the distance indicated in this subdivision.
1.9 ~~A distributor shall be allowed a credit or refund for the amount of reduction computed in~~
1.10 ~~accordance with this subdivision.~~ For purposes of this subdivision paragraph, a "qualifying
1.11 service station" means a service station located within 7.5 miles, measured by the shortest
1.12 route by public road, from a service station selling like product in the contiguous state.

1.13 (b) Notwithstanding sections 296A.07, 296A.08, and 296A.083, the tax imposed on
1.14 gasoline, undyed diesel fuel, or undyed kerosene delivered to a qualified service station is
1.15 at the lesser of (1) the rate in effect on March 1, 2019, or (2) the rate established under
1.16 paragraph (a). For purposes of this subdivision, a "qualifying service station" means a service
1.17 station located within ten miles, measured by the shortest route by public road, from a
1.18 service station selling like product in a contiguous state.

1.19 (c) Paragraph (b) expires on the last day of the month that is five years after the date of
1.20 the first increase in the rate of the tax imposed on gasoline, undyed diesel fuel, or undyed
1.21 kerosene, over the rate in effect on the effective date of this section. For purposes of this
1.22 paragraph, imposition of the petroleum tank release cleanup fee under section 115C.08 is
1.23 not an increase in the rate of the tax.

- 2.1 (d) A distributor is allowed a credit or refund for the amount of reduction computed in
- 2.2 accordance with this subdivision.
- 2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment."
- 2.4 Renumber the sections in sequence and correct the internal references
- 2.5 Amend the title accordingly