

1.1 moves to amend H.F. No. 2125, the delete everything amendment
1.2 (H2125DE1), as follows:

1.3 Page 11, line 31, delete "290.933" and insert "290.993"

1.4 Page 12, line 2, after "taxpayer's" insert "dependent" and delete the second "amount"

1.5 Page 12, line 3, delete the first comma

1.6 Page 12, delete line 22 and insert:

1.7 "(4) half the amount for a joint return for a married individual filing a separate return."

1.8 Page 13, line 21, delete "and the threshold amounts in"

1.9 Page 13, line 22, delete "subdivision 2,"

1.10 Page 14, line 31, delete "163(E)" and insert "163(h)(3)(e)"

1.11 Page 21, delete section 29 and insert:

1.12 "Sec. 29. Minnesota Statutes 2018, section 290.0132, subdivision 19, is amended to read:

1.13 Subd. 19. ~~Disallowed~~ Standard or itemized deductions. (a) The standard deduction
1.14 amount allowed under section 290.0123, subdivision 1, is a subtraction.

1.15 (b) A taxpayer may elect to claim a subtraction equal to the amount of the limitation on
1.16 itemized deductions calculated under section 68(b) of the Internal Revenue Code is a
1.17 subtraction 290.0122, subdivision 1, in lieu of the subtraction for the standard deduction in
1.18 paragraph (a)."

1.19 Page 28, after line 29, insert:

2.1 "Sec. Minnesota Statutes 2018, section 290.0681, subdivision 1, is amended to read:

2.2 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have
2.3 the meanings given.

2.4 (b) "Account" means the historic credit administration account in the special revenue
2.5 fund.

2.6 (c) "Office" means the State Historic Preservation Office of the Department of
2.7 Administration.

2.8 (d) "Project" means rehabilitation of a certified historic structure, as defined in section
2.9 47(c)(3)(A) of the Internal Revenue Code, that is located in Minnesota and is allowed a
2.10 federal credit.

2.11 (e) "Federal credit" means the credit allowed under section 47(a)(2) of the Internal
2.12 Revenue Code, except that the amount allowed is deemed to be allocated in the taxable year
2.13 that the project is placed in service.

2.14 (f) "Placed in service" has the meaning used in section 47 of the Internal Revenue Code.

2.15 (g) "Qualified rehabilitation expenditures" has the meaning given in section 47 of the
2.16 Internal Revenue Code.

2.17 **EFFECTIVE DATE.** This section is effective for applications for allocation certificates
2.18 submitted after December 31, 2018.

2.19 Sec. Minnesota Statutes 2018, section 290.0681, subdivision 2, is amended to read:

2.20 Subd. 2. **Credit or grant allowed; certified historic structure.** (a) A credit is allowed
2.21 against the tax imposed under this chapter equal to not more than 100 percent of the credit
2.22 allowed under section ~~47(a)(2)~~ 47(a) of the Internal Revenue Code for a project. The credit
2.23 is payable in full in the taxable year the project is placed in service. To qualify for the credit:

2.24 (1) the project must receive Part 3 certification and be placed in service during the taxable
2.25 year; and

2.26 (2) the taxpayer must be allowed the federal credit and be issued a credit certificate for
2.27 the taxable year as provided in subdivision 4.

2.28 (b) The commissioner of administration may pay a grant in lieu of the credit. The grant
2.29 equals 90 percent of the credit that would be allowed for the project. The grant is payable
2.30 in full in the taxable year the project is placed in service.

3.1 (c) In lieu of the credit under paragraph (a), an insurance company may claim a credit
3.2 against the insurance premiums tax imposed under chapter 297I.

3.3 **EFFECTIVE DATE.** This section is effective for applications for allocation certificates
3.4 submitted after December 31, 2018."

3.5 Page 32, line 6, before the "and" insert ", 10," and delete the second "10" and insert "16"

3.6 Page 32, line 8, after "Code" insert ", to the extent not included in the addition required
3.7 under clause (6)"

3.8 Page 41, after line 8, insert:

3.9 "Sec. Minnesota Statutes 2018, section 290.34, is amended by adding a subdivision to
3.10 read:

3.11 **Subd. 5. Insurance companies; interest expense limitation.** To be consistent with the
3.12 federal treatment of the interest expense limitation under section 163(j) of the Internal
3.13 Revenue Code for an affiliated group that includes an insurance company taxable under
3.14 chapter 297I and exempt from taxation under section 290.05, subdivision 1, clause (c), the
3.15 rules under this subdivision apply. In that case, the interest expense limitation under section
3.16 163(j) must be computed for the corporation subject to tax under this chapter using the
3.17 adjusted taxable income of the insurance companies that are part of the affiliated group and
3.18 taxed under chapter 297I. For purposes of this subdivision, "affiliated group" means the
3.19 corporations included in the federal consolidated return for the taxable year.

3.20 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
3.21 31, 2017.

3.22 Sec. Minnesota Statutes 2018, section 290.34, is amended by adding a subdivision to
3.23 read:

3.24 **Subd. 6. Affiliated corporations filing a combined report; interest expense**
3.25 **limitation.** Section 163(j) of the Internal Revenue Code shall be applied to affiliated
3.26 corporations permitted or required to file a combined report under section 290.17, subdivision
3.27 4, consistent with its application to a consolidated group of corporations for federal income
3.28 tax purposes.

3.29 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
3.30 31, 2017."

3.31 Page 42, after line 12 insert:

4.1 "Sec. Minnesota Statutes 2018, section 290.92, subdivision 5, is amended to read:

4.2 Subd. 5. **Exemptions.** (1) **Entitlement.** An employee receiving wages shall on any day
4.3 be entitled to claim withholding exemptions in a number not to exceed the number of
4.4 withholding exemptions that the employee claims and that are allowable pursuant to section
4.5 3402(f)(1), (m), and (n) of the Internal Revenue Code for federal withholding purposes,
4.6 except:

4.7 (i) the standard deduction amount for the purposes of paragraph (f)(1)(E) shall be the
4.8 amount calculated under section 290.0123, subdivision 1; and

4.9 (ii) the exemption amount for the purposes of paragraph (f)(1)(A) shall be the amount
4.10 calculated under section 290.0121, subdivision 1.

4.11 (2) **Withholding exemption certificate.** The provisions concerning exemption certificates
4.12 contained in section 3402(f)(2) and (3) of the Internal Revenue Code shall apply.

4.13 (3) **Form of certificate.** Withholding exemption certificates shall be in such form and
4.14 contain such information as the commissioner may by rule prescribe.

4.15 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
4.16 31, 2018."

4.17 Page 44, line 31, strike "or"

4.18 Page 45, line 3, strike the period and insert "; or"

4.19 Page 45, after line 3, insert:

4.20 "(8) alimony paid."

4.21 Page 70, line 20, delete "(1)(h)(3)" and insert "1(h)(3)"

4.22 Page 70, line 25, after "sections" insert "289A.08, subdivision 7,"

4.23 Page 70, line 26, delete "290.06, subdivision 2c" and insert "290.03"

4.24 Page 71, line 13, after "for" insert "preferential rate income recognized in"

4.25 Page 78, line 13, after "issued" insert "by the commissioner of health"

4.26 Page 78, line 20, delete "(2)" and insert "(2)(i)" and delete "who gave birth resulting in
4.27 stillbirth and is" and after "listed" insert "first"

4.28 Page 78, line 21, delete the period and insert "; or"

4.29 Page 78, delete lines 22 to 24

4.30 Page 78, line 25, delete "(2)" and insert "(ii)"

5.1 Page 78, line 27, delete "(e)" and insert "(d)"

5.2 Page 88, after line 21, insert:

5.3 "Sec. **TAX EXPENDITURE STATEMENT OF INTENT.**

5.4 (a) In accordance with the requirements in Minnesota Statutes, section 3.192, the purpose
5.5 and goals for the tax expenditures in this article and article 1 are listed in this section.

5.6 (b) The purpose and goal of the tax expenditures in article 1, section 49 and article 2,
5.7 sections 12, 13, and 24 is to provide equitable state tax treatment between medical cannabis
5.8 manufacturers that are not allowed to deduct their business expenses under the Internal
5.9 Revenue Code and manufacturers of other goods who may deduct these expenses.

5.10 (b) The purpose of the tax expenditure under article 2, sections 1 through 7 and 29 is to
5.11 encourage investment in innovative small businesses in Minnesota. The goal is to increase
5.12 the number of these businesses in the state, the number of people employed by these
5.13 businesses in the state, the productivity of these businesses, or the sales of these businesses."

5.14 Page 95, after line 19, insert:

5.15 "Sec. Minnesota Statutes 2018, section 297A.67, subdivision 28, is amended to read:

5.16 Subd. 28. **Ambulance accessories, supplies, parts, and equipment.** The following
5.17 sales to or use by an ambulance service licensed under section 144E.10 or a medical response
5.18 unit or specialized medical response unit registered under chapter 144E.275 are exempt:

5.19 (1) supplies and equipment used to provide medical care; and

5.20 (2) repair and replacement parts for ambulances and vehicles equipped and specifically
5.21 intended for emergency response; and

5.22 (3) all accessories, equipment, and supplies used directly in equipping and supplying or
5.23 resupplying an ambulance or first responder vehicle.

5.24 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
5.25 30, 2019."

5.26 Page 101, delete section 13

5.27 Page 111, after line 24, insert:

6.1 "Sec. TAX EXPENDITURES; STATEMENTS OF INTENT.

6.2 (a) In accordance with the requirements in Minnesota Statutes, section 3.192, the purpose
6.3 and goals for the tax expenditures in this article are listed in this section.

6.4 (b) The purpose of the exemption in section 7 is to level the playing field for costs
6.5 between local governments and private entities of managing invasive species in lakes. The
6.6 goal is increase in the number of lakes where invasive species are being controlled.

6.7 (c) The purpose of the exemption in section 8 is to decrease costs faced by charitable
6.8 gambling organizations. The goal is to increase their revenue spent on charitable activities.

6.9 (d) The purpose of the exemption in section 9 is to decrease costs of film production in
6.10 the state. The goal is to increase the number of film productions in the state.

6.11 (e) The purpose of the exemption in section 11 is to level the playing field between the
6.12 state and local governments when purchasing firefighting equipment. The goal is to allow
6.13 the state to purchase more equipment for local governments.

6.14 (f) The purpose of the exemptions in sections 12 and 13 is to reduce costs of providing
6.15 local public services in these communities. The goal is to decrease the growth in local
6.16 property taxes and service fees in these communities.

6.17 (g) The purpose of the exemption in section 14 is to reduce costs of providing education
6.18 on the state's farming history. The goal is to decrease the public costs of access to this
6.19 facility.

6.20 (h) The purpose of the exemption in section 15 is to decrease maintenance costs for the
6.21 ice arena. The goal is to increase local recreation opportunities and reduce local participation
6.22 costs.

6.23 (i) The purpose of the exemption in section 16 is to help county agricultural societies
6.24 maintain county fairgrounds. The goal is to increase spending on fairground maintenance
6.25 and capital improvements.

6.26 (j) The purpose of the exemption in section 17 is to help nonprofit conservation clubs
6.27 provide increased training and facilities for youth. The goal is to increase youth training on
6.28 gun safety and encourage responsible gun ownership and use.

6.29 (k) The purpose of the exemptions in sections 18 and 21 is to decrease construction and
6.30 maintenance costs for a new ice arena. The goal is to increase local recreation opportunities,
6.31 reduce local participation costs, and to increase tourism into the area.

7.1 (l) The purpose of the exemption in section 19 is to equalize the costs for programs that
7.2 prepare food on-site versus having food prepared off-site. The goal is to increase the number
7.3 of after-school and summer youth meals and snacks served.

7.4 (m) The purpose of the exemptions in sections 20 and 22 is to encourage rebuilding in
7.5 the damaged area of each city. The goal is to have these properties returned to the tax rolls
7.6 at the same or greater value.

7.7 (n) The purpose of the exemption in section 23 is to encourage redevelopment of the
7.8 school site and increase the city property tax base. The goal is to have private development
7.9 on the site.

7.10 (o) The purpose of the exemption in sections 24 and 31 is to reduce costs of providing
7.11 local public services in these communities. The goal is to decrease the growth in local
7.12 property taxes and service fees in these communities.

7.13 (p) The purpose of the exemption in section 25 is to decrease costs for trail maintenance
7.14 by nonprofit snowmobile clubs. The goal is to increase miles of trails maintained.

7.15 (q) The purpose of eliminating the sunset on the exemption in section 29 is to stabilize
7.16 and allow for long-term planning for the participation scholarships offered by the Minnesota
7.17 State High School League. The goal is to maintain or increase participation in extracurricular
7.18 activities by low-income students.

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

7.20 Page 112, line 10, after "2019" insert ", provided that section 340A.550 relating to the
7.21 licensing of direct ship wineries is enacted and effective July 1, 2019"

7.22 Page 112, line 16, delete "This section is effective July 1, 2019" and insert "This section
7.23 is effective the day following final enactment"

7.24 Page 112, line 25, delete "This section is effective July 1, 2019" and insert "This section
7.25 is effective the day following final enactment"

7.26 Page 113, line 7, after "2019" insert ", provided that section 340A.550 relating to the
7.27 licensing of direct ship wineries is enacted and effective July 1, 2019"

7.28 Page 116, line 27, after "2019" insert ", provided that section 340A.550 relating to the
7.29 licensing of direct ship wineries is enacted and effective July 1, 2019"

7.30 Pages 117 to 118, delete sections 12 to 15 and insert:

8.1 "Section 12. Minnesota Statutes 2018, section 297H.02, subdivision 2, is amended to read:

8.2 Subd. 2. **Rates.** The rate of tax under this section is ~~9.75~~ 11 percent.

8.3 **EFFECTIVE DATE.** This section is effective July 1, 2019.

8.4 Sec. 13. Minnesota Statutes 2018, section 297H.03, subdivision 2, is amended to read:

8.5 Subd. 2. **Rate.** The rate of the tax under this section is ~~17~~ 19 percent.

8.6 **EFFECTIVE DATE.** This section is effective July 1, 2019.

8.7 Sec. 14. Minnesota Statutes 2018, section 297H.04, subdivision 2, is amended to read:

8.8 Subd. 2. **Rate.** (a) Commercial generators that generate nonmixed municipal solid waste
8.9 shall pay a solid waste management tax of ~~60~~ 67.5 cents per noncompacted cubic yard of
8.10 periodic waste collection capacity purchased by the generator, based on the size of the
8.11 container for the nonmixed municipal solid waste, the actual volume, or the weight-to-volume
8.12 conversion schedule in paragraph (c). However, the tax must be calculated by the waste
8.13 management service provider using the same method for calculating the waste management
8.14 service fee so that both are calculated according to container capacity, actual volume, or
8.15 weight.

8.16 (b) Notwithstanding section 297H.02, a residential generator that generates nonmixed
8.17 municipal solid waste shall pay a solid waste management tax in the same manner as provided
8.18 in paragraph (a).

8.19 (c) The weight-to-volume conversion schedule for:

8.20 (1) construction debris as defined in section 115A.03, subdivision 7, is equal to ~~60~~ 67.5
8.21 cents per cubic yard. The commissioner of revenue, after consultation with the commissioner
8.22 of the Pollution Control Agency, shall determine and may publish by notice a conversion
8.23 schedule for construction debris;

8.24 (2) industrial waste as defined in section 115A.03, subdivision 13a, is equal to ~~60~~ 67.5
8.25 cents per cubic yard. The commissioner of revenue after consultation with the commissioner
8.26 of the Pollution Control Agency, shall determine, and may publish by notice, a conversion
8.27 schedule for various industrial wastes; and

8.28 (3) infectious waste as defined in section 116.76, subdivision 12, and pathological waste
8.29 as defined in section 116.76, subdivision 14, is 150 pounds equals one cubic yard, or ~~60~~
8.30 67.5 cents per 150 pounds.

8.31 **EFFECTIVE DATE.** This section is effective July 1, 2019.

9.1 Sec. 15. Minnesota Statutes 2018, section 297H.05, is amended to read:

9.2 **297H.05 SELF-HAULERS.**

9.3 (a) A self-hauler of mixed municipal solid waste shall pay the tax to the operator of the
9.4 waste management facility to which the waste is delivered at the rate imposed under section
9.5 297H.03, based on the sales price of the waste management services.

9.6 (b) A self-hauler of nonmixed municipal solid waste shall pay the tax to the operator of
9.7 the waste management facility to which the waste is delivered at the rate imposed under
9.8 section 297H.04.

9.9 (c) The tax imposed on the self-hauler of nonmixed municipal solid waste may be based
9.10 either on the capacity of the container, the actual volume, or the weight-to-volume conversion
9.11 schedule in paragraph (d). However, the tax must be calculated by the operator using the
9.12 same method for calculating the tipping fee so that both are calculated according to container
9.13 capacity, actual volume, or weight.

9.14 (d) The weight-to-volume conversion schedule for:

9.15 (1) construction debris as defined in section 115A.03, subdivision 7, is one ton equals
9.16 3.33 cubic yards, or ~~\$2~~ \$2.25 per ton;

9.17 (2) industrial waste as defined in section 115A.03, subdivision 13a, is equal to ~~60~~ 67.5
9.18 cents per cubic yard. The commissioner of revenue, after consultation with the commissioner
9.19 of the Pollution Control Agency, shall determine, and may publish by notice, a conversion
9.20 schedule for various industrial wastes; and

9.21 (3) infectious waste as defined in section 116.76, subdivision 12, and pathological waste
9.22 as defined in section 116.76, subdivision 14, is 150 pounds equals one cubic yard, or ~~60~~
9.23 67.5 cents per 150 pounds.

9.24 (e) For mixed municipal solid waste the tax is imposed upon the difference between the
9.25 market price and the tip fee at a processing or disposal facility if the tip fee is less than the
9.26 market price and the political subdivision subsidizes the cost of service at the facility. The
9.27 political subdivision is liable for the tax.

9.28 **EFFECTIVE DATE.** This section is effective July 1, 2019."

9.29 Page 120, line 6, delete "Board of Soil and Water Resources" and insert "Board of Water
9.30 and Soil Resources"

9.31 Page 120, lines 6 to 7, delete "purpose of providing competitive grants to" and insert
9.32 "operation of"

10.1 Page 120, after line 7, insert:

10.2 "(b) If a county does not contain a soil and water conservation district, then the Board
10.3 of Water and Soil Resources must appropriate money directly to the county to provide soil
10.4 and water conservation services."

10.5 Page 120, delete lines 8 to 11

10.6 Page 120, line 16, delete "Paragraph (a) is" and insert "This section is"

10.7 Page 120, delete line 17

10.8 Page 126, delete section 12

10.9 Page 138, line 4, after "Noncontiguous" insert "agricultural"

10.10 Page 139, line 30, after the period, insert "Property meeting the application requirements
10.11 under this subdivision is not subject to the application requirements under section 272.025."

10.12 Page 149, line 33, after the period, insert "If ownership percentages of each owner cannot
10.13 be determined by reference to the land records, the ownership percentages must be determined
10.14 as if each owner owned an equal share of the property."

10.15 Page 150, line 32, after the period, insert "If ownership percentages of each owner cannot
10.16 be determined by reference to the land records, the ownership percentages must be determined
10.17 as if each owner owned an equal share of the property."

10.18 Page 152, after line 8, insert:

10.19 "Sec. Minnesota Statutes 2018, section 273.371, subdivision 1, is amended to read:

10.20 Subdivision 1. **Report required.** Every electric light, power, gas, water, express, stage,
10.21 transportation, and pipeline company doing business in Minnesota shall annually file with
10.22 the commissioner on or before March 31 a report under oath setting forth the information
10.23 prescribed by the commissioner to enable the commissioner to make valuations,
10.24 recommended valuations, and equalization required under sections 273.33, 273.35, 273.36,
10.25 273.37, and 273.3711. The commissioner shall prescribe the content, format, and manner
10.26 of the report pursuant to section 270C.30, except that for cooperative associations defined
10.27 in section 273.40, the information provided in the report must be aggregated to the unique
10.28 taxing jurisdiction level and exclude information related to property subject to the in-lieu
10.29 tax under section 273.41, and that a "law administered by the commissioner" includes the
10.30 property tax laws. If all the required information is not available on March 31, the company
10.31 shall file the information that is available on or before March 31, and the balance of the
10.32 information as soon as it becomes available. If a report is made by electronic means, the

11.1 taxpayer's signature is defined pursuant to section 270C.304, except that a "law administered
 11.2 by the commissioner" includes the property tax laws. In this subdivision, "unique taxing
 11.3 jurisdiction" means the geographic area subject to the same set of local tax rates.

11.4 **EFFECTIVE DATE.** This section is effective beginning with assessments in 2020."

11.5 Page 158, line 33, after "applicant" insert "as described in paragraph (d)"

11.6 Page 159, after line 10, insert:

11.7 "(d) For the purposes of this section, a copy of a court order transferring title of real
 11.8 property to the applicant is sufficient to demonstrate that title is held by the applicant."

11.9 Page 159, line 12, delete "and" and insert a comma and after the fourth comma insert
 11.10 "and (d)"

11.11 Page 178, after line 11, insert:

11.12 "Sec. Minnesota Statutes 2018, section 477A.013, subdivision 9, is amended to read:

11.13 Subd. 9. **City aid distribution.** (a) In calendar year 2018 and thereafter, if a city's
 11.14 certified aid before any aid adjustment under subdivision 13 for the previous year is less
 11.15 than its current unmet need, the city shall receive an aid distribution equal to the sum of (1)
 11.16 its certified aid in the previous year before any aid adjustment under subdivision 13, (2) the
 11.17 city formula aid under subdivision 8, and (3) its aid adjustment under subdivision 13.

11.18 (b) For aids payable in 2018 and thereafter, if a city's certified aid before any aid
 11.19 adjustment under subdivision 13 for the previous year is equal to or greater than its current
 11.20 unmet need, the total aid for a city is equal to the greater of (1) its unmet need plus any aid
 11.21 adjustment under subdivision 13, or (2) the amount it was certified to receive in the previous
 11.22 year minus the sum of (i) any adjustment under subdivision 13 that was paid in the previous
 11.23 year but has expired, and (ii) the lesser of \$10 multiplied by its population, or five percent
 11.24 of its net levy in the year prior to the aid distribution. No city may have a total aid amount
 11.25 less than \$0.

11.26 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2020
 11.27 and thereafter."

11.28 Page 219, line 30, after the comma, insert "paragraph (a),"

11.29 Page 220, line 10, after the comma, insert "paragraph (a),"

11.30 Page 220, line 14, after the first comma, insert "paragraph (a),"

11.31 Page 220, line 18, after the first comma, insert "paragraph (a),"

12.1 Page 221, line 7, delete "this section" and insert "subdivision 2, paragraph (a), clause
12.2 (2),"

12.3 Page 221, line 12, after the semicolon, insert "and"

12.4 Page 221, line 13, delete "; and" and insert a period

12.5 Page 221, delete line 14

12.6 Page 287, after line 14, insert:

12.7 "Sec. Minnesota Statutes 2018, section 469.190, subdivision 1, is amended to read:

12.8 Subdivision 1. **Authorization.** (a) Notwithstanding section 477A.016 or any other law,
12.9 a statutory or home rule charter city may by ordinance, and a town may by the affirmative
12.10 vote of the electors at the annual town meeting, or at a special town meeting, impose a tax
12.11 of up to three percent on the gross receipts from the furnishing for consideration of lodging
12.12 at a hotel, motel, rooming house, tourist court, or resort, other than the renting or leasing
12.13 of it for a continuous period of 30 days or more. A statutory or home rule charter city may
12.14 by ordinance impose the tax authorized under this subdivision on the camping site receipts
12.15 of a municipal campground.

12.16 (b) Regardless of whether the tax is collected locally or by the state, the tax imposed
12.17 under this subdivision or under a special law applies to the entire consideration paid to
12.18 obtain access to lodging, including ancillary or related services, such as services provided
12.19 by an accommodations intermediary as defined in section 297A.61, subdivision 47, and
12.20 similar services.

12.21 **EFFECTIVE DATE; APPLICATION.** This section is effective for sales and purchases
12.22 made after June 30, 2019. The legislature does not intend enactment of this section to create
12.23 a presumption regarding the intent of prior legislatures to include or exclude services provided
12.24 by an accommodations intermediary as defined in section 297A.61, subdivision 47, in the
12.25 definition of lodging under Minnesota Statutes, section 469.190, or any special law granting
12.26 authority to impose a tax on lodging.

12.27 Sec. Minnesota Statutes 2018, section 469.190, subdivision 7, is amended to read:

12.28 Subd. 7. **Collection.** (a) The statutory or home rule charter city may agree with the
12.29 commissioner of revenue that a tax imposed pursuant to this section shall be collected by
12.30 the commissioner together with the tax imposed by chapter 297A, and subject to the same
12.31 interest, penalties, and other rules and that its proceeds, less the cost of collection, shall be
12.32 remitted to the city.

13.1 (b) If a tax under this section or a special law is not collected by the commissioner of
13.2 revenue, the local government imposing the tax may by ordinance limit the required filing
13.3 and remittance of the tax by an accommodations intermediary as defined in section 297A.61,
13.4 subdivision 47, to once every calendar year. If the ordinance limits the filing and remittance
13.5 of the tax in this manner, then:

13.6 (1) the due date is October 20;

13.7 (2) the local government must inform the accommodations intermediary of the due date
13.8 of the filing and remittance; and

13.9 (3) the local government must also electronically provide an accommodations
13.10 intermediary with geographic and zip code information necessary to collect the tax.

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

13.12 Renumber the sections in sequence and correct the internal references

13.13 Amend the title accordingly