

1.1 moves to amend H.F. No. 600, the sixth engrossment, as follows:

1.2 Page 104, line 33, after "fund" insert "and allocated in accordance with section 295.813"

1.3 Page 105, after line 2, insert:

1.4 "Sec. **[295.813] TAX RELIEF ACCOUNT.**

1.5 Subdivision 1. Purpose. The purpose of this account is to provide offsetting tax relief
1.6 through rate and fee reductions with a priority given to lower tax rates and fees of lower
1.7 and middle income taxpayers.

1.8 Subd. 2. Account creation. The tax relief account is hereby established in the special
1.9 revenue fund.

1.10 Subd. 3. Certification of revenues. (a) Based on the closing balance of the most recent
1.11 fiscal year, beginning in fiscal year 2023, if the commissioner of management and budget
1.12 determines that the amount of funds raised by the tax imposed under section 295.81 exceeds
1.13 the following general fund expenditures related to the ongoing administration of recreational,
1.14 adult-use cannabis, the amount in excess must be transferred into the tax relief account:

1.15 (1) the appropriations to the Cannabis Management Board;

1.16 (2) the appropriations to the Department of Agriculture;

1.17 (3) the appropriations to the Cannabis Expungement Board;

1.18 (4) the appropriations to the Department of Education;

1.19 (5) the appropriations to the Department of Employment and Economic Development;

1.20 (6) the appropriations to the Department of Health;

1.21 (7) the appropriations to the Department of Human Services;

1.22 (8) the appropriations to the Department of Labor and Industry;

- 2.1 (9) the appropriations to the Department of Natural Resources;
- 2.2 (10) the appropriations to the Office of Higher Education;
- 2.3 (11) the appropriations to the Department of Public Safety;
- 2.4 (12) the appropriations to the Department of Revenue;
- 2.5 (13) the appropriations to the supreme court; and
- 2.6 (14) \$9,000,000 in fiscal year 2024 and \$16,000,000 in fiscal year 2025 designated for
- 2.7 transfer from the general fund to the substance use disorder treatment and prevention grant
- 2.8 account.
- 2.9 (b) By September 15 each year, the commissioner of management and budget must
- 2.10 certify to the commissioner of revenue the amount available for transfer.
- 2.11 Subd. 4. **Transfer to tax relief account.** The amount certified under subdivision 3 is
- 2.12 appropriated to the commissioner of revenue for transfer to the tax relief account.
- 2.13 **EFFECTIVE DATE.** This section is effective January 1, 2022."
- 2.14 Renumber the sections in sequence and correct the internal references
- 2.15 Amend the title accordingly