

1.1 Senator moves to amend S.F. No. 369 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 106. Energy storage systems. (a) Personal property consisting of an energy
1.6 storage system is exempt. For the purposes of this subdivision, "energy storage system" has
1.7 the meaning given in section 216B.2422, subdivision 1, paragraph (f).

1.8 (b) A taxpayer requesting an exemption under this subdivision must file an application
1.9 with the commissioner of revenue. The commissioner shall prescribe the content, format,
1.10 and manner of the application pursuant to section 270C.30, except that a "law administered
1.11 by the commissioner" includes the property tax laws. In determining eligibility for the
1.12 exemption under this section, the commissioner of revenue may request information and
1.13 advice from the commissioner of commerce. On determining that property qualifies for
1.14 exemption, the commissioner of revenue shall issue an order exempting the property from
1.15 taxation. The commissioner of revenue shall develop an electronic means to notify interested
1.16 parties when the commissioner has issued an order exempting property from taxation under
1.17 this section. The energy storage system shall continue to be exempt from taxation as long
1.18 as the order issued by the commissioner of revenue remains in effect.

1.19 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2023."

1.20 Amend the title accordingly