

1.1 **Senator Rest from the Committee on Taxes, to which was referred**

1.2 **S.F. No. 2920:** A bill for an act relating to taxation; converting the property tax refund
 1.3 program to a refundable income tax credit; amending Minnesota Statutes 2022, sections
 1.4 290A.03, subdivision 3; 290A.04, subdivisions 1, 2, 2a, 2h, 3, 4, 5; 290A.05; 290A.08;
 1.5 290A.09; 290A.11, subdivision 5; 290A.13; 290A.14; 290A.15; 290A.18; 290A.25;
 1.6 proposing coding for new law in Minnesota Statutes, chapter 290; repealing Minnesota
 1.7 Statutes 2022, sections 290A.07, subdivisions 1, 2a, 3, 5; 290A.23, subdivisions 1, 3.

1.8 Reports the same back with the recommendation that the bill be amended as follows:

1.9 Delete everything after the enacting clause and insert:

1.10 "Section 1. **APPROPRIATION; CITY OF WINDOM.**

1.11 (a) \$13,000,000 in fiscal year 2023 is appropriated from the general fund to the
 1.12 commissioner of revenue for a grant to the city of Windom to be allocated as provided under
 1.13 paragraph (b). This appropriation is onetime and is available until June 30, 2025.

1.14 (b) Of the amount appropriated under paragraph (a):

1.15 (1) \$10,000,000 must be used by the city to facilitate completion of the Windom HyLife
 1.16 Affordable Housing Development;

1.17 (2) \$2,000,000 must be used by the city for repayment of loans issued to the city from
 1.18 the Public Facilities Authority for wastewater improvements related to the HyLife Foods
 1.19 Windom processing plant; and

1.20 (3) \$1,000,000 must be used by the city for recruitment efforts including locating and
 1.21 securing a purchaser of the HyLife Foods Windom processing plant.

1.22 (c) The appropriations under paragraph (b), clauses (1) and (2), are contingent upon
 1.23 certification from the city that Hylife Foods has not entered into a contract to transfer
 1.24 ownership of the Hylife Foods Windom processing plant. Certification from the city to the
 1.25 commissioner of revenue must be made on or before July 1, 2023.

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

1.27 Sec. 2. **APPROPRIATION; WINDOM SCHOOL DISTRICT.**

1.28 Subdivision 1. **Department of Education.** The sum indicated in this section is
 1.29 appropriated from the general fund to the Department of Education for the fiscal year
 1.30 designated.

1.31 Subd. 2. **Windom School District onetime supplemental aid.** (a) For aid to Independent
 1.32 School District No. 177, Windom:

