

1.1 Senator moves to amend the delete-everything amendment (SCS5234A-2)
1.2 to S.F. No. 5234 as follows:

1.3 Page 4, line 19, before "Compensation" insert "(a)"

1.4 Page 4, after line 21, insert:

1.5 "(b) The subtraction equals the product of:

1.6 (1) the amount of compensation received under paragraph (a); and

1.7 (2) the number of years of foreign service divided by the total number of years of civil
1.8 service for which the taxpayer receives pension income."

1.9 Page 4, line 27, delete "claimant who is a"

1.10 Page 9, line 13, after the second "program" insert "which has received approval under
1.11 section 124D.4531 or section 136F.32 and"

1.12 Page 10, line 14, delete "component" and insert "requirement"

1.13 Page 12, line 13, after "section" insert ": (1) in the later of the year the master's degree
1.14 program is completed, or the year the teaching license is received; and (2)"

1.15 Page 12, line 22, after the second comma, insert "used"

1.16 Page 12, line 23, after "how" insert "the vehicle or object" and after the second comma,
1.17 insert "and regardless of"

1.18 Page 12, line 24, before "manned" insert "the vehicle or object is" delete "whether" and
1.19 after "public" insert "use" and after the third "or" insert "for"

1.20 Page 12, line 25, delete "whether"

1.21 Page 13, line 5, delete "person" and insert "individual" and after "who" insert "is a
1.22 resident of Minnesota"

1.23 Page 13, line 12, after the fourth comma, insert "fiduciaries, estates, trusts,"

1.24 Page 14, line 18, delete everything after the third period

1.25 Page 14, delete line 19

1.26 Page 14, line 20, delete everything before "This"

1.27 Page 15, line 26, delete "36" and insert "37"

1.28 Page 21, line 3, after "expires" insert "for taxable years beginning"

1.29 Page 24, line 28, delete "aquired" and insert "acquired"

2.1 Page 43, line 15, after "commit" insert "in the annual report required under subdivision
2.2 6, paragraph (b)"

2.3 Page 43, line 18, delete everything after "effective" and insert "the day following final
2.4 enactment."

2.5 Page 45, line 26, after "each" insert ":(1)" and delete "of government"

2.6 Page 45, line 27, delete ", each" and insert ":(2)" and delete ", and each" and insert ";
2.7 and (3)" and delete "that receives"

2.8 Page 45, line 28, delete "aid under this section" and insert a comma

2.9 Page 56, line 13, delete "\$5,500,00" and insert "\$5,500,000"

2.10 Page 69, line 6, delete "paragraph (o)" and insert "paragraphs (m) and (o) to (q)"

2.11 Page 87, line 7, delete "general fund" and insert "2024 sales tax refund account in the
2.12 special revenue fund"

2.13 Page 96, line 29, delete the first "1" and insert "30"

2.14 Page 97, line 17, delete everything after "applied" and insert ". A refund equal to the tax
2.15 paid on the gross receipts of items exempt under this section must be paid to the applicant.
2.16 The applicant must be the owner of the development project described in paragraph (a),
2.17 clauses (1) to (3). The application must include sufficient information to permit the
2.18 commissioner of revenue to verify the tax paid. If the tax was paid by a contractor,
2.19 subcontractor, or builder, the contractor, subcontractor, or builder must furnish to the refund
2.20 applicant a statement including the cost of the exempt items and the taxes paid on the items.
2.21 The provisions of sections 289A.40 and 289A.50 apply to refunds under this section."

2.22 Page 97, line 18, delete everything before "Refunds"

2.23 Page 98, line 12, delete everything after "applied" and insert ". A refund equal to the tax
2.24 paid on the gross receipts of items exempt under this section must be paid to the applicant.
2.25 The applicant must be the owner of the development described in paragraph (b), clauses
2.26 (1) and (2). The application must include sufficient information to permit the commissioner
2.27 of revenue to verify the tax paid. If the tax was paid by a contractor, subcontractor, or
2.28 builder, the contractor, subcontractor, or builder must furnish to the refund applicant a
2.29 statement including the cost of the exempt items and the taxes paid on the items. The
2.30 provisions of sections 289A.40 and 289A.50 apply to refunds under this section."

2.31 Page 98, delete lines 13 to 15 and insert:

- 3.1 "(d) The exemption under this section applies only for sales and purchases made after
- 3.2 May 31, 2024, and before June 1, 2026."
- 3.3 Page 123, line 8, delete "9" and insert "10"