Senator Murphy from the Committee on Rules and Administration, to which was referred under Rule 21, together with the committee report thereon,

1.1

1.2

1 1

S.F. No. 2374: A bill for an act relating to taxation; modifying individual income taxes, 1.3 corporate franchise taxes, property taxes, local government aids, sales and use taxes, and 1.4 other taxes and tax-related provisions; repealing the assignability of the education credit; 1.5 making the research credit partially refundable; modifying transfer provisions for the short 1.6 line railroad credit; modifying the airline flight property tax; modifying provisions related 1.7 to attachments and appurtenances for property taxes; modifying provisions for leased 1.8 tax-exempt property; reducing the appropriation for aquatic invasive species prevention 1.9 aid; lowering the sales and use tax rate and expanding the tax base to include sales of certain 1.10 professional services; modifying provisions for certificates of rent paid; modifying 1.11 1.12 calculations for payments and other provisions under the Sustainable Forest Incentive Act; repealing local government cannabis aid and partial cannabis tax revenue dedication; 1.13 1.14 repealing provisions related to tax filing modernization; canceling amounts; making related clarifying changes; requiring a report; appropriating money; amending Minnesota Statutes 1.15 2024, sections 41A.30, subdivisions 1, 2, 5, 7; 270.075, by adding a subdivision; 270C.445, 1.16 subdivision 3; 272.02, subdivision 19; 273.19, subdivision 1; 273.38; 273.41; 289A.60, 1.17 subdivision 12; 290.068, subdivision 3, by adding subdivisions; 290.0693, subdivision 4; 1.18 290.0695, subdivisions 1, 3; 290A.19; 290C.07; 295.81, subdivision 10; 297A.61, subdivision 1.19 3; 297A.62, subdivision 1; 297A.65; 297F.25, subdivision 1; 477A.19, subdivision 5; 1.20 repealing Minnesota Statutes 2024, sections 13.4967, subdivision 2a; 270.075, subdivision 1.21 1; 290.0679; 477A.32; Laws 2023, chapter 64, article 15, section 24. 1.22 Reports the same back with the recommendation that the report from the Committee on 1.23 Taxes, shown in the Journal for May 9, 2025, be amended to read: 1.24 "the bill be amended and when so amended the bill do pass and be re-referred to the 1.25 Committee on Taxes". Amendments adopted. Report adopted. 1.26 R)___

1.27 1.28	(Committee Chair)
1.29	May 12, 2025
1.30	(Date of Committee recommendation)