

1.1 Senator ..... moves to amend S.F. No. 45 as follows:

1.2 Page 1, before line 8, insert:

1.3 "Section 1. Minnesota Statutes 2024, section 3.192, is amended to read:

1.4 **3.192 REQUIREMENTS FOR NEW OR RENEWED TAX EXPENDITURES.**

1.5 ~~(a) Any bill that creates, renews, or continues a tax expenditure must include a statement~~  
1.6 ~~of intent that clearly provides the purpose of the tax expenditure and a standard or goal~~  
1.7 ~~against which its effectiveness may be measured.~~

1.8 ~~(b) For purposes of this section, "tax expenditure" has the meaning given in section~~  
1.9 ~~270C.11, subdivision 6.~~

1.10 ~~(c) Any bill that creates a new tax expenditure or continues an expiring tax expenditure~~  
1.11 ~~must include an expiration date for the tax expenditure that is no more than eight years from~~  
1.12 ~~the day the provision takes effect. For purposes of this section, "tax expenditure" has the~~  
1.13 ~~meaning given in section 270C.11, subdivision 6.~~

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

1.15 Page 5, delete section 8

1.16 Renumber the sections in sequence and correct the internal references

1.17 Amend the title accordingly