

1.1 Senator ..... moves to amend S.F. No. 542 as follows:

1.2 Page 1, line 6, before "HOUSING" insert "CITY OF DULUTH AND CITY OF ELY;"  
1.3 and delete everything after "DEVELOPMENT" and insert "PROJECTS SALES AND USE  
1.4 TAX EXEMPTION."

1.5 Page 1, delete line 7

1.6 Page 1, line 10, delete "St. Louis County" and insert "the city of Ely and at the former  
1.7 Central High School site in the city of Duluth"

1.8 Page 1, line 16, delete everything after "(b)" and insert

1.9 "The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
1.10 297A.62, subdivisions 1 and 1a, applied. A refund equal to the tax paid on the gross receipts  
1.11 of items exempt under this section must be paid to the applicant. The applicant must be the  
1.12 owner of the development described in paragraph (a), clauses (1) to (3). The application  
1.13 must include sufficient information to permit the commissioner of revenue to verify the tax  
1.14 paid. If the tax was paid by a contractor, subcontractor, or builder, the contractor,  
1.15 subcontractor, or builder must furnish to the refund applicant a statement including the cost  
1.16 of the exempt items and the taxes paid on the items. The provisions of Minnesota Statutes,  
1.17 sections 289A.40 and 289A.50, apply to refunds under this section."

1.18 Page 1, delete lines 17 and 18