



## **S.F. No. 219 – Modifications to electric-assisted bicycle rebate program; requiring a report (as proposed to be amended by A11 delete-everything amendment)**

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**Section 1. Definitions.** Amends the definition of “eligible individual” under the electric-assisted bicycle rebate program to (1) require the person to have a disability to be and (2) require the filing of an income tax return in the two taxable years prior to the year in which the individual applied for a rebate. Adds definition of “person with a disabilities” to mean a person who receives social security disability benefits. Effective for rebates after December 31, 2024.

**Section 2. Amount of rebate.** Modifies the amount awarded in the electric-assisted bicycle rebate to the lesser of 75 percent of eligible expenses paid by an eligible individual or \$750. Limits eligibility of the rebate to married individuals who file a joint return of \$78,000 or less, or \$41,000 for all other individuals. Effective for rebates after December 31, 2024.

**Section 3. Commissioner to issue rebate certificates.** Requires the commissioner of revenue to allocate electric-assisted bicycle rebate certificates to eligible applicants beginning July 1, 2025, instead of first-come, first-served basis. If the total number of eligible applicants exceeds the amount of certificates available for allocation, the commissioner must allocate the certificates through a randomized lottery. The commissioner must establish a suitable randomized method for allocation and provide the method for an individual to apply for placement into the lottery. Effective for rebates after December 31, 2024.

**Section 4. Report; electric-assisted bicycle rebate program.** Requires the commissioner of revenue to submit a comprehensive report to the legislative committees with jurisdiction over taxes and transportation by July 15, 2026, which must include, at minimum:

- a comprehensive report on the operation of the electric-assisted bicycle rebate program enacted in 2023, including the application system;

- a comprehensive analysis of technical challenges resulting from a high volume of applicants;
- a timeline of events that led to system failures in the application process;
- identification of technical or procedural challenges in the application and first-come, first-served allocation of rebate certificates;
- costs incurred by the Department of Revenue as a result of the electric-assisted bicycle rebate program, including expenditures on system fixes or additional staff resources;
- recommendation for addressing the specific failure in the application system and preventing similar issues in future rebate certificate rollouts;
- an evaluation of any third-party vendor or contractor used in developing and managing the application system, including applicable accountability measures; and
- the Department of Revenue's anticipated programming to institute a lottery system for allocating rebate certificates;

No funds from the amount allocated for electric-assisted bicycles certificates may be used for preparing the report. Effective at the earlier of December 31, 2026, or upon submission of the report.



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