

1.1 moves to amend H.F. No. 337 as follows:

1.2 Page 1, after line 12, insert:

1.3 "(c) "Eligible applicant" or "eligible licensee" means any licensee who possessed a
1.4 license not excluded under subdivision 4 or 5 in the last completed state fiscal year for
1.5 which data was provided to the director, as provided in section 62J.49; who continues to
1.6 operate that same nonexcluded license at the time of application; and who provides verifiable
1.7 evidence of an operating deficit in the state fiscal year prior to submitting an application."

1.8 Page 1, delete lines 13 to 16

1.9 Page 2, delete lines 6 and 7

1.10 Page 2, delete subdivision 4

1.11 Page 2, line 24, delete "ineligible" and insert "not eligible"

1.12 Page 2, delete subdivisions 6 and 7 and insert:

1.13 "Subd. 5. **Other licensees excluded.** Licensees whose individual primary service areas
1.14 are located mostly within a metropolitan county listed in section 473.121, subdivision 4, or
1.15 within the cities of Duluth, Mankato, St. Cloud, or Rochester are not eligible for grants
1.16 under this section."

1.17 Renumber the subdivisions in sequence

1.18 Page 3, line 11, after the period, insert "The director may audit the financial data provided
1.19 to the director by applicants, as provided in section 62J.49."

1.20 Page 3, after line 25, insert:

2.1 "Sec. 2. Minnesota Statutes 2024, section 403.16, is amended by adding a subdivision to
2.2 read:

2.3 Subd. 9. **Wireless telecommunications subscription.** "Wireless telecommunications
2.4 subscription" means a contract that allows a person to access wireless telecommunications
2.5 services through a cellular phone.

2.6 Sec. 3. Minnesota Statutes 2024, section 403.16, is amended by adding a subdivision to
2.7 read:

2.8 Subd. 10. **Wireless telecommunications subscription fee.** "Wireless telecommunications
2.9 subscription fee" means the fee that is required to be collected by a wireless
2.10 telecommunications subscription provider from a consumer as established in section
2.11 403.1611.

2.12 Sec. 4. Minnesota Statutes 2024, section 403.16, is amended by adding a subdivision to
2.13 read:

2.14 Subd. 11. **Wireless telecommunications subscription provider.** "Wireless
2.15 telecommunications subscription provider" means a person that provides wireless
2.16 telecommunications services under a license issued by the Federal Communications
2.17 Commission.

2.18 Sec. 5. **[403.1611] WIRELESS TELECOMMUNICATIONS SUBSCRIPTION FEE**
2.19 **IMPOSED; COLLECTION; REMITTANCE.**

2.20 Subdivision 1. **Fee imposed.** A fee equal to ... cents per wireless telecommunications
2.21 subscription for each billing cycle is imposed on each wireless telecommunications
2.22 subscription provider for each wireless subscription issued or renewed in this state.

2.23 Subd. 2. **Collection from subscriber allowed.** A wireless telecommunications
2.24 subscription provider may, but is not required to, collect the fee from the subscriber. If the
2.25 wireless telecommunications subscription provider collects the fee from the purchaser, the
2.26 wireless telecommunications subscription provider must indicate the fee as a separate item
2.27 and distinct from any other taxes or fees imposed on the billing statement for the wireless
2.28 telecommunications subscription, and the fee must not be included in the base for measuring
2.29 any tax, fee, surcharge, or other charge that is imposed by this state, any political subdivision
2.30 of this state, or any intergovernmental agency. The billing statement must state the fee as
2.31 "emergency medical services fee."

3.1 Sec. 6. Minnesota Statutes 2024, section 403.162, is amended to read:

3.2 **403.162 ADMINISTRATION OF PREPAID WIRELESS E911 AND WIRELESS**
3.3 **TELECOMMUNICATIONS SUBSCRIPTION FEES.**

3.4 Subdivision 1. **Remittance.** Prepaid wireless E911, telecommunications access
3.5 Minnesota, and 988, and wireless telecommunications subscription fees collected by sellers
3.6 or wireless telecommunications subscription providers must be remitted to the commissioner
3.7 of revenue at the times and in the manner provided by chapter 297A with respect to the
3.8 general sales and use tax. The commissioner of revenue shall establish registration and
3.9 payment procedures that substantially coincide with the registration and payment procedures
3.10 that apply in chapter 297A.

3.11 Subd. 2. **Seller's fee retention.** A seller may deduct and retain three percent of prepaid
3.12 wireless E911, telecommunications access Minnesota, and 988 fees collected by the seller
3.13 from consumers.

3.14 Subd. 3. **Department of Revenue provisions.** The audit, assessment, appeal, collection,
3.15 refund, penalty, interest, enforcement, and administrative provisions of chapters 270C and
3.16 289A that are applicable to the taxes imposed by chapter 297A apply to any fee imposed
3.17 under ~~section~~ sections 403.161 and 403.1611.

3.18 Subd. 4. **Procedures for resale transactions.** The commissioner of revenue shall
3.19 establish procedures by which a seller of prepaid wireless telecommunications service may
3.20 document that a sale is not a retail transaction. These procedures must substantially coincide
3.21 with the procedures for documenting sale for resale transactions as provided in chapter
3.22 297A.

3.23 Subd. 5. **Fees deposited.** (a) The commissioner of revenue shall, based on the relative
3.24 proportion of the prepaid wireless E911 fee, the prepaid wireless telecommunications access
3.25 Minnesota fee, and the prepaid wireless 988 fee imposed per retail transaction, divide the
3.26 fees collected in corresponding proportions. Within 30 days of receipt of the collected fees,
3.27 the commissioner shall:

3.28 (1) deposit the proportion of the collected fees attributable to the prepaid wireless E911
3.29 fee in the 911 emergency telecommunications service account in the special revenue fund;

3.30 (2) deposit the proportion of collected fees attributable to the prepaid wireless
3.31 telecommunications access Minnesota fee in the telecommunications access fund established
3.32 in section 237.52, subdivision 1; and

4.1 (3) deposit the proportion of the collected fees attributable to the prepaid wireless 988
4.2 fee in the 988 special revenue account established in section 145.561, subdivision 3.

4.3 (b) The commissioner of revenue may deduct and deposit in a special revenue account
4.4 an amount not to exceed two percent of collected fees. Money in the account is annually
4.5 appropriated to the commissioner of revenue to reimburse its direct costs of administering
4.6 the collection and remittance of prepaid wireless E911 fees, prepaid wireless
4.7 telecommunications access Minnesota fees, and prepaid wireless 988 fees.

4.8 Subd. 6. **Fees deposited; wireless subscription fee.** The commissioner of revenue must
4.9 deposit revenues from the fee imposed under section 403.1611 to the ambulance operating
4.10 deficit account under section 144E.54."

4.11 Amend the title accordingly