

1.1 moves to amend H.F. No. 189 as follows:

1.2 Page 1, after line 7, insert:

1.3 "Section 1. Minnesota Statutes 2024, section 161.178, subdivision 8, is amended to read:

1.4 Subd. 8. **Transportation impact assessment and mitigation account.** (a) A
1.5 transportation impact assessment and mitigation account is established in the special revenue
1.6 fund. The account consists of funds provided under section 168.013, subdivisions 1m and
1.7 1n, and by law and any other money donated, allotted, transferred, or otherwise provided
1.8 to the account.

1.9 (b) Money in the account is annually appropriated to the commissioner and must only
1.10 be expended on activities described or required under this section. In determining
1.11 expenditures from the account, the commissioner must include prioritization for offset
1.12 actions interlinked to trunk highway projects that reduce traffic fatalities or severe injuries.

1.13 Sec. 2. Minnesota Statutes 2024, section 161.178, is amended by adding a subdivision to
1.14 read:

1.15 Subd. 9. **Account transfers.** (a) For purposes of this subdivision, "account balance"
1.16 means the unencumbered balance in the transportation impact assessment and mitigation
1.17 account under subdivision 8 on June 30 of a fiscal year.

1.18 (b) Beginning in July 1, 2027, in each fiscal year, if the account balance for the previous
1.19 fiscal year exceeds 50 percent of the total deposited during that fiscal year, by November
1.20 1 the commissioner must transfer an amount as determined in paragraph (c) from the
1.21 transportation impact assessment and mitigation account to the highway user tax distribution
1.22 fund.

2.1 (c) The amount for transfer under paragraph (b) equals 90 percent of the lesser of (1)
2.2 the account balance for the previous fiscal year, or (2) the amount of unencumbered funds
2.3 in the transportation impact assessment and mitigation account at the time of transfer."

2.4 Page 1, line 9, before the comma, insert "and subject to paragraph (b)"

2.5 Page 1, line 10, delete "\$150" and insert "\$125"

2.6 Page 1, line 12, strike "highway user tax distribution fund" and insert "transportation
2.7 impact assessment and mitigation account under section 161.178, subdivision 8"

2.8 Page 1, delete lines 13 to 17

2.9 Page 1, line 18, delete "(c)" and insert "(b) On January 15 in each odd-numbered year,"

2.10 Page 1, line 19, after "decreased" insert "since the most recent prior adjustment under
2.11 this paragraph" and delete "and the amount" and insert "as previously adjusted under this
2.12 paragraph"

2.13 Page 1, line 20, delete everything before "must"

2.14 Page 1, line 21, before the period, insert "change, with the resulting amount rounded to
2.15 the nearest increment of \$5"

2.16 Page 1, line 22, delete "effective date of the" and insert "following February 1."

2.17 Page 1, delete line 23 and insert:

2.18 "**EFFECTIVE DATE.** This section is effective the day following final enactment, and
2.19 applies to taxes payable for a registration period starting on or after August 1, 2025."

2.20 Page 2, line 4, before the comma, insert "and subject to paragraph (b)" and delete "\$75"
2.21 and insert "\$50"

2.22 Page 2, line 6, delete "highway user tax distribution fund" and insert "transportation
2.23 impact assessment and mitigation account under section 161.178, subdivision 8"

2.24 Page 2, delete lines 7 to 11

2.25 Page 2, line 12, delete "(c)" and insert "(b) On January 15 in each odd-numbered year,"

2.26 Page 2, line 13, after "decreased" insert "since the most recent prior adjustment under
2.27 this paragraph" and delete "and the amount" and insert "as previously adjusted under this
2.28 paragraph"

2.29 Page 2, line 14, delete everything before "must"

- 3.1 Page 2, line 15, before the period, insert "change, with the resulting amount rounded to
- 3.2 the nearest increment of \$5"
- 3.3 Page 2, line 16, delete "effective date of the" and insert "following February 1."
- 3.4 Page 2 delete line 17 and insert:
- 3.5 "**EFFECTIVE DATE.** This section is effective the day following final enactment, and
- 3.6 applies to taxes payable for a registration period starting on or after August 1, 2025."
- 3.7 Page 2, delete section 3
- 3.8 Page 3, delete sections 4 to 6
- 3.9 Page 4, delete sections 7 and 8
- 3.10 Renumber the sections in sequence and correct the internal references
- 3.11 Amend the title accordingly