

1.1 moves to amend H.F. No. 2437 as follows:

1.2 Page 6, after line 15, insert:

1.3 "Sec. 6. Minnesota Statutes 2024, section 289A.37, subdivision 2, is amended to read:

1.4 Subd. 2. **Erroneous refunds.** (a) Except as provided in paragraph (b), an erroneous
1.5 refund occurs when the commissioner issues a payment to a person that exceeds the amount
1.6 the person is entitled to receive under law. An erroneous refund is considered an
1.7 underpayment of tax on the date issued.

1.8 (b) To the extent that the amount paid does not exceed the amount claimed by the
1.9 taxpayer, an erroneous refund does not include the following:

1.10 (1) any amount of a refund or credit paid pursuant to a claim for refund filed by a
1.11 taxpayer, including but not limited to refunds of claims made under section ~~290.06,~~
1.12 ~~subdivision 23;~~ 290.067; 290.0671; 290.0672; 290.0674; 290.0675; 290.0677; 290.068;
1.13 290.0681; or 290.0692; or chapter 290A; or

1.14 (2) any amount paid pursuant to a claim for refund of an overpayment of tax filed by a
1.15 taxpayer.

1.16 (c) The commissioner may make an assessment to recover an erroneous refund at any
1.17 time within two years from the issuance of the erroneous refund. If all or part of the erroneous
1.18 refund was induced by fraud or misrepresentation of a material fact, the assessment may
1.19 be made at any time.

1.20 (d) Assessments of amounts that are not erroneous refunds under paragraph (b) must be
1.21 conducted under sections 289A.38 to 289A.382.

1.22 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
1.23 31, 2025.

2.1 Sec. 7. Minnesota Statutes 2024, section 289A.50, subdivision 1, is amended to read:

2.2 Subdivision 1. **General right to refund.** (a) Subject to the requirements of this section
2.3 and section 289A.40, a taxpayer who has paid a tax in excess of the taxes lawfully due and
2.4 who files a written claim for refund will be refunded or credited the overpayment of the tax
2.5 determined by the commissioner to be erroneously paid.

2.6 (b) The claim must specify the name of the taxpayer, the date when and the period for
2.7 which the tax was paid, the kind of tax paid, the amount of the tax that the taxpayer claims
2.8 was erroneously paid, the grounds on which a refund is claimed, and other information
2.9 relative to the payment and in the form required by the commissioner. An income tax, estate
2.10 tax, or corporate franchise tax return, or amended return claiming an overpayment constitutes
2.11 a claim for refund.

2.12 (c) When, in the course of an examination, and within the time for requesting a refund,
2.13 the commissioner determines that there has been an overpayment of tax, the commissioner
2.14 shall refund or credit the overpayment to the taxpayer and no demand is necessary. If the
2.15 overpayment exceeds \$1, the amount of the overpayment must be refunded to the taxpayer.
2.16 If the amount of the overpayment is less than \$1, the commissioner is not required to refund.
2.17 In these situations, the commissioner does not have to make written findings or serve notice
2.18 by mail to the taxpayer.

2.19 (d) If the amount allowable as a credit for withholding, estimated taxes, or dependent
2.20 care exceeds the tax against which the credit is allowable, the amount of the excess is
2.21 considered an overpayment. ~~The refund allowed by section 290.06, subdivision 23, is also~~
2.22 ~~considered an overpayment.~~ The requirements of section 270C.33 do not apply to the
2.23 refunding of such an overpayment shown on the original return filed by a taxpayer.

2.24 (e) If the entertainment tax withheld at the source exceeds by \$1 or more the taxes,
2.25 penalties, and interest reported in the return of the entertainment entity or imposed by section
2.26 290.9201, the excess must be refunded to the entertainment entity. If the excess is less than
2.27 \$1, the commissioner need not refund that amount.

2.28 (f) If the surety deposit required for a construction contract exceeds the liability of the
2.29 out-of-state contractor, the commissioner shall refund the difference to the contractor.

2.30 (g) An action of the commissioner in refunding the amount of the overpayment does not
2.31 constitute a determination of the correctness of the return of the taxpayer.

2.32 (h) There is appropriated from the general fund to the commissioner of revenue the
2.33 amount necessary to pay refunds allowed under this section.

3.1 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
 3.2 31, 2025.

3.3 Sec. 8. Minnesota Statutes 2024, section 290.01, subdivision 6, is amended to read:

3.4 Subd. 6. **Taxpayer.** The term "taxpayer" means any person or corporation subject to a
 3.5 tax imposed by this chapter. ~~For purposes of section 290.06, subdivision 23, the term~~
 3.6 ~~"taxpayer" means an individual eligible to vote in Minnesota under section 201.014.~~

3.7 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
 3.8 31, 2025."

3.9 Page 10, line 2, before "Minnesota" insert "(a)"

3.10 Page 10, after line 2, insert:

3.11 "(b) Minnesota Statutes 2024, sections 10A.322, subdivision 4; 13.4967, subdivision 2;
 3.12 and 290.06, subdivision 23, are repealed.

3.13 (c) Minnesota Rules, part 4503.1400, subpart 4, is repealed."

3.14 Page 10, delete line 3, and insert:

3.15 "**EFFECTIVE DATE.** Paragraph (a) is effective for assignments after December 31,
 3.16 2025. Paragraphs (b) and (c) are effective for political contribution refunds claimed after
 3.17 April 15, 2026, and the commissioner will not issue refunds after June 30, 2026."

3.18 Page 22, after line 11, insert:

3.19 "Sec. 6. Minnesota Statutes 2024, section 477A.12, subdivision 1, is amended to read:

3.20 Subdivision 1. **Types of land; payments.** The following amounts are annually
 3.21 appropriated to the commissioner of natural resources from the general fund for transfer to
 3.22 the commissioner of revenue. The commissioner of revenue shall pay the transferred funds
 3.23 to counties as required by sections 477A.11 to 477A.14. The amounts, based on the acreage
 3.24 as of July 1 of each year prior to the payment year, are:

3.25 (1) ~~\$5.133~~ \$3.60, multiplied by the total number of acres of acquired natural resources
 3.26 land or, at the county's option ~~three-fourths of one~~ 0.495 percent of the appraised value of
 3.27 all acquired natural resources land in the county, whichever is greater;

3.28 (2) ~~\$5.133~~ \$3.60, multiplied by the total number of acres of transportation wetland or,
 3.29 at the county's option, ~~three-fourths of one~~ 0.495 percent of the appraised value of all
 3.30 transportation wetland in the county, whichever is greater;

4.1 (3) ~~\$5.133~~ \$3.60, multiplied by the total number of acres of wildlife management land,
 4.2 or, at the county's option, ~~three-fourths-of-one~~ 0.495 percent of the appraised value of all
 4.3 wildlife management land in the county, whichever is greater;

4.4 (4) 50 percent of the dollar amount as determined under clause (1), multiplied by the
 4.5 number of acres of military refuge land in the county;

4.6 (5) ~~\$3~~ \$2.104, multiplied by the number of acres of county-administered other natural
 4.7 resources land in the county;

4.8 (6) ~~\$5.133~~ \$3.60, multiplied by the total number of acres of land utilization project land
 4.9 in the county;

4.10 (7) ~~\$3~~ \$2.104, multiplied by the number of acres of commissioner-administered other
 4.11 natural resources land in the county;

4.12 (8) ~~\$0.18~~ \$0.126, multiplied by the total number of acres in the county eligible for
 4.13 payment under clauses (1) to (7), provided that the total number of acres in the county
 4.14 eligible for payment under clauses (1) to (7) is equal to or greater than 25 percent of the
 4.15 total acreage in the county;

4.16 (9) ~~\$0.08~~ \$0.056, multiplied by the total number of acres in the county eligible for
 4.17 payment under clauses (1) to (7), provided that the total number of acres in the county
 4.18 eligible for payment under clauses (1) to (7) is equal to or greater than ten percent, but less
 4.19 than 25 percent of the total acreage in the county; and

4.20 (10) without regard to acreage, and notwithstanding the rules adopted under section
 4.21 84A.55, ~~\$300,000~~ \$210,410 for local assessments under section 84A.55, subdivision 9, that
 4.22 shall be divided and distributed to the counties containing state-owned lands within a
 4.23 conservation area in proportion to each county's percentage of the total annual ditch
 4.24 assessments.

4.25 **EFFECTIVE DATE.** This section is effective for payments made in calendar year 2026
 4.26 and thereafter.

4.27 Sec. 7. Minnesota Statutes 2024, section 477A.12, subdivision 4, is amended to read:

4.28 Subd. 4. **Adjustment.** The commissioner of revenue shall annually adjust the amounts
 4.29 in subdivision 1, clauses (1) to (10), as provided in section 270C.22, subdivision 1, except
 4.30 as provided in this subdivision. To determine the dollar amounts for payments in calendar
 4.31 year ~~2025~~ 2027, the commissioner shall determine the percentage change in the index for
 4.32 the 12-month period ending on August 31, ~~2024~~ 2026, and increase each of the unrounded

5.1 dollar amounts in section 477A.12, subdivision 1, by that percentage change. For each
 5.2 subsequent year, the commissioner shall increase the dollar amounts by the percentage
 5.3 change in the index from August 31 of the year preceding the statutory year, to August 31
 5.4 of the year preceding the taxable year. The commissioner shall round the amounts as adjusted
 5.5 to the nearest tenth of a cent. There shall be no annual adjustment for payments in calendar
 5.6 year 2026.

5.7 **EFFECTIVE DATE.** This section is effective for payments made in calendar year 2026
 5.8 and thereafter.

5.9 Sec. 8. Minnesota Statutes 2024, section 477A.17, is amended to read:

5.10 **477A.17 LAKE VERMILION-SOUDAN UNDERGROUND MINE STATE PARK;**
 5.11 **ANNUAL PAYMENTS.**

5.12 (a) Except as provided in paragraph (b), in lieu of the payment amount provided under
 5.13 section 477A.12, subdivision 1, clause (1), the county shall receive an annual payment for
 5.14 state-owned land within the boundary of Lake Vermilion-Soudan Underground Mine State
 5.15 Park, established in section 85.012, subdivision 38a, equal to ~~1.5~~ 0.99 percent of the appraised
 5.16 value of the state-owned land.

5.17 For the purposes of this paragraph, the appraised value of the land acquired for Lake
 5.18 Vermilion-Soudan Underground Mine State Park for the first five years after acquisition
 5.19 shall be the purchase price of the land, plus the value of any portion of the land that is
 5.20 acquired by donation. Thereafter, the appraised value of the state-owned land shall be as
 5.21 determined under section 477A.12, subdivision 3, except that the appraised value of the
 5.22 state-owned land within the park shall not be reduced below the 2010 appraised value of
 5.23 the land.

5.24 The annual payments under this paragraph shall be distributed to the taxing jurisdictions
 5.25 containing the property as follows: one-third to the school districts; one-third to the town;
 5.26 and one-third to the county. The payment to school districts is not a county apportionment
 5.27 under section 127A.34 and is not subject to aid recapture. Each of those taxing jurisdictions
 5.28 may use the payments for their general purposes.

5.29 (b) Beginning with aids payable in 2022, for land within the boundary of Lake
 5.30 Vermilion-Soudan Underground Mine State Park designated as the Granelda Unit under
 5.31 section 85.012, subdivision 38a, the county shall receive an annual payment equal to 1.5
 5.32 percent of the appraised value of all parcels comprising the Granelda Unit as determined
 5.33 for assessment year 2021. In each subsequent year, the county shall receive an annual

6.1 payment equal to 1.5 percent of the appraised value of all parcels comprising the Granelda
6.2 Unit for the most recent assessment year except that the appraised value of the parcels shall
6.3 not be reduced below the assessment year 2021 appraised value of the parcels.

6.4 The annual payments under this paragraph shall be distributed to the taxing jurisdictions
6.5 containing the property as follows: one-third to the school districts; one-third to the town;
6.6 and one-third to the county, except that the annual payment distributed to the county on
6.7 behalf of unorganized Township 63, Range 17, shall be transferred by the county to the
6.8 governing body of the public safety facility located in Section 32 in Township 63, Range
6.9 17, to be used for ongoing operations and maintenance of the facility. The payment to school
6.10 districts is not a county apportionment under section 127A.34 and is not subject to aid
6.11 recapture. Unless otherwise noted, each of those taxing jurisdictions may use the payments
6.12 for their general purposes.

6.13 (c) Except as provided in this section, the payments shall be made as provided in sections
6.14 477A.11 to 477A.13.

6.15 **EFFECTIVE DATE.** This section is effective for payments made in calendar year 2026
6.16 and thereafter."

6.17 Renumber the sections in sequence

6.18 Amend the title accordingly