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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2473

1.1 A bill for an act  
1.2 relating to economic development; appropriating money for business relief  
1.3 payments to certain businesses; amending Laws 2020, Seventh Special Session  
1.4 chapter 2, article 1, section 1, subdivision 2.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Laws 2020, Seventh Special Session chapter 2, article 1, section 1, subdivision  
1.7 2, is amended to read:

1.8 Subd. 2. **Definitions.** (a) For purposes of this section, the following terms have the  
1.9 meanings given.

1.10 (b) A "qualified business" means a business that operates from a physical location in  
1.11 Minnesota that:

1.12 (1) on November 1, 2020, was registered to pay unemployment tax to the commissioner  
1.13 of employment and economic development under Minnesota Statutes, chapter 268;

1.14 (2) was closed to the general public as a result of, and to the extent described in, paragraph  
1.15 7(c)(iii) of Executive Order 20-99;

1.16 (3) on November 1, 2020, was included on the current list of businesses maintained by  
1.17 the commissioner of employment and economic development pursuant to an agreement  
1.18 between the commissioner of employment and economic development and the United States  
1.19 Bureau of Labor Statistics for use in the Quarterly Census of Employment and Wages as a  
1.20 business with a primary North American Industry Classification System code of:

1.21 (i) 31212 - Breweries;

1.22 (ii) 31213 - Wineries;

2.1 (iii) 31214 - Distilleries;

2.2 (iv) 71394 - Fitness and Recreational Sports Centers;

2.3 (v) 71395 - Bowling Centers;

2.4 (vi) 7223 - Specialty Foods;

2.5 (vii) 7224 - Drinking Places (alcoholic beverages); and

2.6 (viii) 7225 - Restaurants;

2.7 (4) was listed on the records of the Department of Revenue as having an active sales tax  
2.8 account on November 1, 2020, that indicates that the business is operating from a physical  
2.9 location in Minnesota;

2.10 (5) by November 1, 2020:

2.11 (i) had filed all sales tax returns required to be filed under Minnesota Statutes, section  
2.12 289A.18, subdivision 4, that were due after January 1, 2018, but before November 1, 2020;  
2.13 or

2.14 (ii) has an open audit or has received an order of assessment from the commissioner of  
2.15 revenue, issued pursuant to Minnesota Statutes, section 270C.33, and Minnesota Rules, part  
2.16 8160.0630, for any sales tax that should have been reported on a sales tax return that the  
2.17 business did not file that was due after January 1, 2018, but before November 1, 2020;

2.18 (6) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section  
2.19 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November  
2.20 1, 2020, for the period of April 1, 2020, through September 30, 2020, that were at least 30  
2.21 percent less than the taxable gross receipts from retail sales as listed on the records of the  
2.22 Department of Revenue on November 1, 2020, for the period of April 1, 2019, through  
2.23 September 30, 2019; and

2.24 (7) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section  
2.25 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November  
2.26 1, 2020, for calendar year 2019 that exceeded \$10,000.

2.27 (c) A business with no employees in covered employment is a qualified business if it:

2.28 (1) meets the requirements of paragraph (b), clauses (2) and (4) to (7); and

2.29 (2) filed for a sales tax permit under Minnesota Statutes, section 297A.83, and stated  
2.30 upon registration for the permit that the business was primarily operating under an industry  
2.31 code listed in paragraph (b), clause (3).

3.1 (d) "Covered employment" has the meaning given in Minnesota Statutes, section 268.035,  
3.2 subdivision 12.

3.3 (e) A business is deemed to have met the requirements of paragraph (b), clause (5), if  
3.4 the business, after November 1, 2020, but before December 31, 2021, submits to the  
3.5 Department of Revenue any sales tax returns that were due after January 1, 2018, but before  
3.6 November 1, 2020.

3.7 **EFFECTIVE DATE.** This section is effective retroactively from December 17, 2020.

3.8 Sec. 2. **APPROPRIATION; BUSINESS RELIEF PAYMENTS.**

3.9 \$19,000,000 is appropriated in fiscal year 2021 from the general fund to the commissioner  
3.10 of revenue for business relief payments to businesses that become eligible for the payments  
3.11 due to section 1. Upon confirmation that the business has submitted any sales tax returns  
3.12 that were due after January 1, 2018, but before November 1, 2020, as provided in section  
3.13 1, the commissioner of revenue shall issue a relief payment to the business in an amount  
3.14 calculated as specified under Laws 2020, Seventh Special Session chapter 2, article 1, section  
3.15 1, subdivision 3. This appropriation is available until June 30, 2022.

3.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.