

FORTIETH DAY

St. Paul, Minnesota, Friday, April 24, 2009

The Senate met at 11:30 a.m. and was called to order by the President.

CALL OF THE SENATE

Senator Pogemiller imposed a call of the Senate. The Sergeant at Arms was instructed to bring in the absent members.

Prayer was offered by Senator Gary W. Kubly.

The roll was called, and the following Senators answered to their names:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

The President declared a quorum present.

The reading of the Journal was dispensed with and the Journal, as printed and corrected, was approved.

EXECUTIVE AND OFFICIAL COMMUNICATIONS

The following communications were received.

April 23, 2009

The Honorable James P. Metzen
President of the Senate

Dear President Metzen:

Please be advised that I have received, approved, signed and deposited in the Office of the

Secretary of State, S.F. No. 33.

Sincerely,
Tim Pawlenty, Governor

April 23, 2009

The Honorable Margaret Anderson Kelliher
Speaker of the House of Representatives

The Honorable James P. Metzen
President of the Senate

I have the honor to inform you that the following enrolled Act of the 2009 Session of the State Legislature has been received from the Office of the Governor and is deposited in the Office of the Secretary of State for preservation, pursuant to the State Constitution, Article IV, Section 23:

S.F. No.	H.F. No.	Session Laws Chapter No.	Time and Date Approved 2009	Date Filed 2009
33		24	1:10 p.m. April 23	April 23

Sincerely,
Mark Ritchie
Secretary of State

MESSAGES FROM THE HOUSE

Mr. President:

I have the honor to announce the passage by the House of the following Senate File, AS AMENDED by the House, in which amendments the concurrence of the Senate is respectfully requested:

S.F. No. 2082: A bill for an act relating to government operations; modifying provisions for general legislative and administrative expenses of state government; regulating state and local government operations; establishing a statewide electronic licensing system; requiring reports; appropriating money; amending Minnesota Statutes 2008, sections 5.12, subdivision 1; 5.29; 5.32; 5A.03; 10A.31, subdivision 4; 16A.133, subdivision 1; 16B.24, subdivision 5; 43A.49; 45.24; 270C.63, subdivision 13; 302A.821; 303.14; 303.16, subdivision 4; 308A.995; 308B.121, subdivisions 1, 2; 317A.823; 321.0206; 321.0210; 321.0810; 322B.960; 323A.1003; 333.055; 336A.04, subdivision 3; 336A.09, subdivision 2; 359.01, subdivision 3; 469.175, subdivisions 1, 6; proposing coding for new law in Minnesota Statutes, chapters 5; 16E; repealing Minnesota Statutes 2008, section 240A.08.

Senate File No. 2082 is herewith returned to the Senate.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Returned April 23, 2009

Senator Betzold moved that the Senate do not concur in the amendments by the House to S.F. No. 2082, and that a Conference Committee of 5 members be appointed by the Subcommittee on Conference Committees on the part of the Senate, to act with a like Conference Committee appointed on the part of the House. The motion prevailed.

Mr. President:

I have the honor to announce the passage by the House of the following House Files, herewith transmitted: H.F. Nos. 2088 and 2.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Transmitted April 23, 2009

FIRST READING OF HOUSE BILLS

The following bills were read the first time.

H.F. No. 2088: A bill for an act relating to early childhood education and child care; making changes to early childhood education; youth prevention; self-sufficiency and lifelong learning; child care assistance; appropriating money; amending Minnesota Statutes 2008, sections 119A.52; 119B.09, subdivision 7; 119B.13, subdivisions 1, 3a, 6; 119B.21, subdivisions 5, 10; 119B.231, subdivisions 2, 3, 4; 124D.13, subdivision 13; 124D.135, subdivision 3; 124D.15, subdivisions 1, 3; 124D.19, subdivisions 10, 14; 124D.522; proposing coding for new law in Minnesota Statutes, chapters 4; 124D.

Referred to the Committee on Finance.

H.F. No. 2: A bill for an act relating to education; providing for policy and funding for family, adult, and prekindergarten through grade 12 education including general education, education excellence, special programs, facilities and technology, libraries, nutrition, accounting, self-sufficiency and lifelong learning, state agencies, pupil transportation, school finance system changes, forecast adjustments, and technical corrections; providing for advisory groups; requiring reports; appropriating money; amending Minnesota Statutes 2008, sections 6.74; 13.32, by adding a subdivision; 16A.06, subdivision 11; 120A.22, subdivision 7; 120A.40; 120B.02; 120B.021, subdivision 1; 120B.022, subdivision 1; 120B.023, subdivision 2; 120B.11, subdivision 5; 120B.13; 120B.132; 120B.30; 120B.31; 120B.35; 120B.36; 121A.15, subdivision 8; 121A.41, subdivisions 7, 10; 121A.43; 122A.07, subdivisions 2, 3; 122A.18, subdivision 4; 122A.31, subdivision 4; 122A.40, subdivisions 6, 8; 122A.41, subdivisions 3, 5; 122A.413, subdivision 2; 122A.414, subdivisions 2, 2b; 122A.60, subdivisions 1a, 2; 122A.61, subdivision 1; 123A.05; 123A.06; 123A.08; 123B.02, subdivision 21; 123B.03, subdivisions 1, 1a; 123B.10, subdivision 1; 123B.14, subdivision 7; 123B.143, subdivision 1; 123B.36, subdivision 1; 123B.49, subdivision 4; 123B.51, by adding a subdivision; 123B.53, subdivision 5; 123B.57, subdivision 1; 123B.59, subdivisions 2, 3, 3a; 123B.70, subdivision 1; 123B.71, subdivisions 8, 9, 12; 123B.75, subdivision 5; 123B.76, subdivision 3; 123B.77, subdivision 3; 123B.79, subdivision 7; 123B.81, subdivisions 3, 4, 5; 123B.83, subdivision 3; 123B.92, subdivisions 1, 5; 124D.095, subdivisions 2, 3, 4, 7,

10; 124D.10; 124D.11, subdivisions 4, 9; 124D.111, subdivision 3; 124D.128, subdivisions 2, 3; 124D.42, subdivision 6, by adding a subdivision; 124D.4531; 124D.59, subdivision 2; 124D.65, subdivision 5; 124D.68, subdivisions 2, 3, 4, 5; 124D.83, subdivision 4; 124D.86, subdivisions 1, 1a, 1b; 125A.02; 125A.07; 125A.08; 125A.091; 125A.11, subdivision 1; 125A.15; 125A.28; 125A.51; 125A.56; 125A.57, subdivision 2; 125A.62, subdivision 8; 125A.63, subdivisions 2, 4; 125A.76, subdivisions 1, 5; 125A.79, subdivision 7; 125B.26; 126C.01, by adding subdivisions; 126C.05, subdivisions 1, 2, 3, 5, 6, 8, 15, 16, 17, 20; 126C.10, subdivisions 1, 2, 2a, 3, 4, 6, 13, 14, 18, 24, 34, by adding subdivisions; 126C.13, subdivisions 4, 5; 126C.15, subdivisions 2, 4; 126C.17, subdivisions 1, 5, 6, 9; 126C.20; 126C.40, subdivisions 1, 6; 126C.41, subdivision 2; 126C.44; 127A.08, by adding a subdivision; 127A.441; 127A.45, subdivisions 2, 3, 13, by adding a subdivision; 127A.47, subdivisions 5, 7; 127A.51; 134.31, subdivision 4a, by adding a subdivision; 169.011, subdivision 71; 169.443, subdivision 9; 169.4501, subdivision 1; 169.4503, subdivision 20, by adding a subdivision; 169.454, subdivision 13; 169A.03, subdivision 23; 171.01, subdivision 22; 171.02, subdivisions 2, 2a, 2b; 171.05, subdivision 2; 171.17, subdivision 1; 171.22, subdivision 1; 171.321, subdivisions 1, 4, 5; 181A.05, subdivision 1; 275.065, subdivisions 3, 6; 299A.297; 471.975; 475.58, subdivision 1; Laws 2007, chapter 146, article 1, section 24, subdivisions 2, as amended, 6, as amended, 8, as amended; article 2, section 46, subdivision 6, as amended; article 3, section 24, subdivision 4, as amended; article 4, section 16, subdivisions 2, as amended, 6, as amended; article 5, section 13, subdivisions 2, as amended, 3, as amended; article 9, section 17, subdivisions 2, as amended, 13, as amended; Laws 2008, chapter 363, article 2, section 46, subdivision 1; proposing coding for new law in Minnesota Statutes, chapters 120B; 123B; 125A; 126C; 127A; repealing Minnesota Statutes 2008, sections 120B.362; 120B.39; 121A.27; 121A.66; 121A.67, subdivision 1; 122A.628; 122A.75; 123B.54; 123B.57, subdivisions 3, 4, 5; 123B.591; 124D.091; 125A.03; 125A.05; 125A.18; 125A.76, subdivision 4; 125A.79, subdivision 6; 126C.10, subdivisions 2b, 13a, 13b, 24, 25, 26, 27, 28, 29, 30, 31, 31a, 31b, 32, 33, 34, 35, 36; 126C.12; 126C.126; 127A.50; 275.065, subdivisions 5a, 6b, 6c, 8, 9, 10; Minnesota Rules, parts 3525.0210, subparts 5, 6, 9, 13, 17, 29, 30, 34, 43, 46, 47; 3525.0400; 3525.1100, subpart 2, item F; 3525.2445; 3525.2900, subpart 5; 3525.4220.

Senator Pogemiller moved that H.F. No. 2 be laid on the table. The motion prevailed.

INTRODUCTION AND FIRST READING OF SENATE BILLS

The following bills were read the first time.

Senator Kubly introduced—

S.F. No. 2115: A bill for an act relating to energy; appropriating money for solar energy technology development and jobs creation; promoting a green economy.

Referred to the Committee on Finance.

Senator Saltzman, by request, introduced—

S.F. No. 2116: A bill for an act relating to agriculture; repealing the ethanol producer payment program; repealing Minnesota Statutes 2008, section 41A.09, subdivisions 1a, 2a, 3a, 4, 10.

Referred to the Committee on Agriculture and Veterans.

MOTIONS AND RESOLUTIONS

Senator Sieben moved that the name of Senator Rest be added as a co-author to S.F. No. 1331. The motion prevailed.

Senator Lynch moved that the name of Senator Clark be added as a co-author to S.F. No. 1478. The motion prevailed.

RECESS

Senator Pogemiller moved that the Senate do now recess subject to the call of the President. The motion prevailed.

After a brief recess, the President called the Senate to order.

CALL OF THE SENATE

Senator Pogemiller imposed a call of the Senate. The Sergeant at Arms was instructed to bring in the absent members.

MOTIONS AND RESOLUTIONS - CONTINUED

Remaining on the Order of Business of Motions and Resolutions, Senator Pogemiller moved that the Senate take up the Calendar. The motion prevailed.

CALL OF THE SENATE

Senator Pogemiller imposed a call of the Senate for the balance of today's proceedings. The Sergeant at Arms was instructed to bring in the absent members.

CALENDAR

S.F. No. 657: A bill for an act relating to energy; providing direction for the use of federal stimulus money for energy programs; appropriating money; proposing coding for new law in Minnesota Statutes, chapter 216C.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 48 and nays 12, as follows:

Those who voted in the affirmative were:

Anderson	Cohen	Foley	Lourey	Olson, M.
Bakk	Dahle	Frederickson	Marty	Pappas
Berglin	Dibble	Higgins	Metzen	Pogemiller
Betzold	Dille	Kelash	Michel	Prettner Solon
Carlson	Doll	Kubly	Moua	Rest
Chaudhary	Fischbach	Langseth	Murphy	Robling
Clark	Fobbe	Latz	Olseen	Rosen

Saltzman
Scheid
Senjem

Sheran
Sieben
Skoe

Skogen
Sparks
Stumpf

Tomassoni
Torres Ray
Vickerman

Wiger

Those who voted in the negative were:

Gerlach
Hann
Ingebrigtsen

Johnson
Jungbauer
Koch

Koering
Limmer
Olson, G.

Ortman
Pariseau
Vandever

So the bill passed and its title was agreed to.

H.F. No. 1301: A bill for an act relating to public safety; providing for public safety, courts, and corrections including requirements for predatory offenders regarding registration, computer access, electronic solicitation, and special license plates; crime victims of criminal sexual conduct and domestic abuse; domestic fatality review teams; public defenders eligibility for representation, appointment, and reimbursement; courts regarding judges' evidence from recording equipment in a law enforcement vehicle; driver's license reinstatement diversion pilot program; driver's license records; corrections regarding probation, pretrial release, and correctional officers, sentencing, and evidence-based practices for community supervision; sentencing guidelines; emergency response team; controlled substances; financial crimes; unsafe recalled toys; animal fighting; public employer consideration of criminal records in hiring; peace officer and public safety dispatcher employment; assault on public utility workers; trespass in police cordoned-off areas; peace officer education; communications regarding criminal history, background checks, warrant information, CIBRS data, criminal justice data, and Statewide Radio Board; authorizing requests for proposals to replace alcohol concentration breath testing devices; providing for boards, task forces, and programs; providing for reports; providing for penalties; amending Minnesota Statutes 2008, sections 12.03, by adding a subdivision; 13.87, subdivision 1; 122A.18, subdivision 8; 123B.03, subdivision 1; 152.02, subdivisions 6, 12; 152.027, by adding a subdivision; 169.71, subdivision 1; 243.166, subdivisions 1a, 4, 4b, 6; 244.05, subdivision 6; 244.052, subdivision 1; 246.13, subdivision 2; 253B.141, subdivision 1; 299A.681; 299C.115; 299C.17; 299C.21; 299C.40, subdivisions 1, 2; 299C.46, subdivision 1; 299C.52, subdivisions 1, 3, 4; 299C.53, subdivision 1; 299C.62, subdivision 1; 299C.65, subdivisions 1, 5; 299C.68, subdivision 2; 343.31, subdivision 1; 357.021, subdivision 6; 388.24, subdivision 4; 401.025, subdivision 1; 401.065, subdivision 3a; 403.36, subdivision 2, by adding a subdivision; 471.59, by adding subdivisions; 480.23; 484.91, subdivision 1; 491A.03, subdivision 1; 518.165, subdivision 5; 518B.01, subdivisions 2, 20; 524.5-118, subdivision 2; 609.131, subdivision 1; 609.2231, by adding a subdivision; 609.352, subdivision 2a; 609.605, subdivision 1; 611.17; 611.18; 611.20, subdivision 3; 611.21; 611.272; 611A.0315, subdivision 1; 626.843, subdivisions 1, 3; 626.845, subdivision 1; 626.863; 628.69, subdivision 6; 629.34, subdivision 1; 629.341, subdivision 1; Laws 1999, chapter 216, article 2, section 27, subdivisions 1, as amended, 3c, as added, 4; proposing coding for new law in Minnesota Statutes, chapters 12; 168; 169A; 244; 260B; 325F; 364; 634; repealing Minnesota Statutes 2008, sections 260B.199, subdivision 2; 260B.201, subdivision 3; 299C.61, subdivision 8; 299C.67, subdivision 3; 383B.65, subdivision 2; 403.36, subdivision 1f; Laws 2002, chapter 266, section 1, as amended.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 45 and nays 19, as follows:

Those who voted in the affirmative were:

Anderson	Dibble	Latz	Ortman	Sheran
Bakk	Doll	Lourey	Pappas	Sieben
Berglin	Erickson Ropes	Lynch	Pogemiller	Skoe
Betzold	Fobbe	Marty	Prettner Solon	Skogen
Carlson	Foley	Metzen	Rest	Stumpf
Chaudhary	Higgins	Moua	Rummel	Tomassoni
Clark	Kelash	Murphy	Saltzman	Torres Ray
Cohen	Kubly	Olseen	Saxhaug	Vickerman
Dahle	Langseth	Olson, M.	Scheid	Wiger

Those who voted in the negative were:

Dille	Hann	Koch	Olson, G.	Senjem
Fischbach	Ingebrigtsen	Koering	Pariseau	Sparks
Frederickson	Johnson	Limmer	Robling	Vandevveer
Gerlach	Jungbauer	Michel	Rosen	

So the bill passed and its title was agreed to.

H.F. No. 878: A bill for an act relating to transportation; adding provision governing relocation of highway centerline; modifying provisions relating to county state-aid highways and municipal state-aid streets; regulating placement of advertising devices; providing procedures for plats of lands abutting state rail bank property; amending Minnesota Statutes 2008, sections 161.16, by adding a subdivision; 162.06, subdivision 5; 162.07, subdivision 2; 162.09, subdivision 4; 162.13, subdivision 2; 173.02, by adding subdivisions; 173.16, subdivision 4; 505.03, subdivision 2.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 65 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Erickson Ropes	Koering	Olson, G.	Scheid
Bakk	Fischbach	Kubly	Olson, M.	Senjem
Berglin	Fobbe	Langseth	Ortman	Sheran
Betzold	Foley	Latz	Pappas	Sieben
Carlson	Frederickson	Limmer	Pariseau	Skoe
Chaudhary	Gerlach	Lourey	Pogemiller	Skogen
Clark	Hann	Lynch	Prettner Solon	Sparks
Cohen	Higgins	Marty	Rest	Stumpf
Dahle	Ingebrigtsen	Metzen	Robling	Tomassoni
Day	Johnson	Michel	Rosen	Torres Ray
Dibble	Jungbauer	Moua	Rummel	Vandevveer
Dille	Kelash	Murphy	Saltzman	Vickerman
Doll	Koch	Olseen	Saxhaug	Wiger

So the bill passed and its title was agreed to.

S.F. No. 457: A bill for an act relating to health; modifying provisions for volunteer health practitioners; amending Minnesota Statutes 2008, section 145A.06, subdivision 8.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 926: A bill for an act relating to telecommunications; modifying provisions relating to reduced rate regulation and promotion activities; amending Minnesota Statutes 2008, sections 237.411, subdivision 2; 237.626; repealing Laws 2004, chapter 261, article 6, section 5, as amended.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 64 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Koering	Olson, G.	Scheid
Bakk	Fobbe	Kubly	Olson, M.	Senjem
Berglin	Foley	Langseth	Ortman	Sheran
Betzold	Frederickson	Latz	Pappas	Sieben
Carlson	Gerlach	Limmer	Pariseau	Skoe
Chaudhary	Gimse	Lourey	Pogemiller	Skogen
Clark	Hann	Lynch	Prettner Solon	Sparks
Dahle	Higgins	Marty	Rest	Stumpf
Day	Ingebrigtsen	Metzen	Robling	Tomassoni
Dibble	Johnson	Michel	Rosen	Torres Ray
Dille	Jungbauer	Moua	Rummel	Vickerman
Doll	Kelash	Murphy	Saltzman	Wiger
Erickson Ropes	Koch	Olseen	Saxhaug	

So the bill passed and its title was agreed to.

H.F. No. 801: A bill for an act relating to state government; modifying laws regarding state reports and documents; amending Minnesota Statutes 2008, sections 3.195, subdivisions 1, 3; 3.302, subdivision 3; 6.72, subdivision 1; 11A.17, subdivision 11; 16A.27, subdivision 2; 214.07, subdivision 2.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Berglin	Carlson	Clark	Dahle
Bakk	Betzold	Chaudhary	Cohen	Day

Dibble	Ingebrigtsen	Marty	Prettner Solon	Skogen
Dille	Johnson	Metzen	Rest	Sparks
Doll	Jungbauer	Michel	Robling	Stumpf
Erickson Ropes	Kelash	Moua	Rosen	Tomassoni
Fischbach	Koch	Murphy	Rummel	Torres Ray
Fobbe	Koering	Olseen	Saltzman	Vandev eer
Foley	Kubly	Olson, G.	Saxhaug	Vickerman
Frederickson	Langseth	Olson, M.	Scheid	Wiger
Gerlach	Latz	Ortman	Senjem	
Gimse	Limmer	Pappas	Sheran	
Hann	Lourey	Pariseau	Sieben	
Higgins	Lynch	Pogemiller	Skoe	

So the bill passed and its title was agreed to.

S.F. No. 477: A bill for an act relating to solid waste; requiring a pilot program to be implemented by paint manufacturers to recycle paint; amending Minnesota Statutes 2008, section 13.7411, subdivision 3; proposing coding for new law in Minnesota Statutes, chapter 115A.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 57 and nays 9, as follows:

Those who voted in the affirmative were:

Anderson	Doll	Koering	Olson, M.	Sieben
Bakk	Erickson Ropes	Kubly	Pappas	Skoe
Berglin	Fischbach	Langseth	Pogemiller	Skogen
Betzold	Fobbe	Latz	Prettner Solon	Sparks
Carlson	Foley	Limmer	Rest	Stumpf
Chaudhary	Frederickson	Lourey	Rosen	Tomassoni
Clark	Gerlach	Lynch	Rummel	Torres Ray
Cohen	Gimse	Marty	Saltzman	Vickerman
Dahle	Hann	Metzen	Saxhaug	Wiger
Day	Higgins	Moua	Scheid	
Dibble	Jungbauer	Murphy	Senjem	
Dille	Kelash	Olseen	Sheran	

Those who voted in the negative were:

Ingebrigtsen	Koch	Olson, G.	Pariseau	Vandev eer
Johnson	Michel	Ortman	Robling	

So the bill passed and its title was agreed to.

H.F. No. 486: A bill for an act relating to transportation; highways; removing routes on the trunk highway system.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Carlson	Dahle	Doll	Foley
Bakk	Chaudhary	Day	Erickson Ropes	Frederickson
Berglin	Clark	Dibble	Fischbach	Gerlach
Betzold	Cohen	Dille	Fobbe	Gimse

Hann	Latz	Olson, G.	Rummel	Stumpf
Higgins	Limmer	Olson, M.	Saltzman	Tomassoni
Ingebrigtsen	Lourey	Ortman	Saxhaug	Torres Ray
Johnson	Lynch	Pappas	Scheid	Vandever
Jungbauer	Marty	Pariseau	Senjem	Vickerman
Kelash	Metzen	Pogemiller	Sheran	Wiger
Koch	Michel	Prettner Solon	Sieben	
Koering	Moua	Rest	Skoe	
Kubly	Murphy	Robling	Skogen	
Langseth	Olseen	Rosen	Sparks	

So the bill passed and its title was agreed to.

S.F. No. 1172: A bill for an act relating to state government; extending the exemption from alcohol and controlled substances testing; amending Minnesota Statutes 2008, section 221.031, subdivision 10.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1754: A bill for an act relating to religious corporations; permitting a church benefits board to act as a trustee of a trust; amending Minnesota Statutes 2008, section 317A.909.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Dibble	Hann	Latz	Olson, G.
Bakk	Dille	Higgins	Limmer	Olson, M.
Berglin	Doll	Ingebrigtsen	Lourey	Ortman
Betzold	Erickson Ropes	Johnson	Lynch	Pappas
Carlson	Fischbach	Jungbauer	Marty	Pariseau
Chaudhary	Fobbe	Kelash	Metzen	Pogemiller
Clark	Foley	Koch	Michel	Prettner Solon
Cohen	Frederickson	Koering	Moua	Rest
Dahle	Gerlach	Kubly	Murphy	Robling
Day	Gimse	Langseth	Olseen	Rosen

Rummel	Senjem	Skogen	Torres Ray
Saltzman	Sheran	Sparks	Vandever
Saxhaug	Sieben	Stumpf	Vickerman
Scheid	Skoe	Tomassoni	Wiger

So the bill passed and its title was agreed to.

S.F. No. 1566: A bill for an act relating to human services; amending health care eligibility provisions for medical assistance, MinnesotaCare, and general assistance medical care; establishing a Drug Utilization Review Board; authorizing rulemaking; requiring a report; amending Minnesota Statutes 2008, sections 62J.2930, subdivision 3; 245.494, subdivision 3; 256.015, subdivision 7; 256.969, subdivision 3a; 256B.037, subdivision 5; 256B.056, subdivisions 1c, 3c, 6; 256B.0625, by adding subdivisions; 256B.094, subdivision 3; 256B.195, subdivisions 1, 2, 3; 256B.69, subdivision 5a; 256B.77, subdivision 13; 256D.03, subdivision 3; 256L.01, by adding a subdivision; 256L.03, subdivision 5; 256L.15, subdivision 2; 507.092, by adding a subdivision; Laws 2005, First Special Session chapter 4, article 8, sections 54; 61; 63; 66; 74; repealing Minnesota Statutes 2008, sections 256B.031; 256L.01, subdivision 4; Laws 2005, First Special Session chapter 4, article 8, sections 21; 22; 23; 24.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 501: A bill for an act relating to human services; expanding the definition of services available under medical assistance for disabled children's services; amending Minnesota Statutes 2008, section 252.27, subdivision 1a.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 64 and nays 2, as follows:

Those who voted in the affirmative were:

Anderson	Betzold	Clark	Day	Doll
Bakk	Carlson	Cohen	Dibble	Erickson Ropes
Berglin	Chaudhary	Dahle	Dille	Fischbach

Fobbe	Koch	Michel	Prettner Solon	Sieben
Foley	Koering	Moua	Rest	Skoe
Frederickson	Kubly	Murphy	Robling	Skogen
Gerlach	Langseth	Olseen	Rosen	Sparks
Gimse	Latz	Olson, G.	Rummel	Stumpf
Hann	Limmer	Olson, M.	Saltzman	Tomassoni
Higgins	Lourey	Ortman	Saxhaug	Torres Ray
Johnson	Lynch	Pappas	Scheid	Vickerman
Jungbauer	Marty	Pariseau	Senjem	Wiger
Kelash	Metzen	Pogemiller	Sheran	

Those who voted in the negative were:

Ingebrigtsen Vandever

So the bill passed and its title was agreed to.

S.F. No. 806: A bill for an act relating to financial institutions; regulating payday lending; providing penalties and remedies; amending Minnesota Statutes 2008, sections 47.60, subdivisions 4, 6; 53.09, subdivision 2; proposing coding for new law in Minnesota Statutes, chapter 47.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1323: A bill for an act relating to environment; modifying Infectious Waste Control Act; amending Minnesota Statutes 2008, section 116.78, subdivision 4.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 65 and nays 1, as follows:

Those who voted in the affirmative were:

Anderson	Chaudhary	Dibble	Fobbe	Hann
Bakk	Clark	Dille	Foley	Higgins
Berglin	Cohen	Doll	Frederickson	Ingebrigtsen
Betzold	Dahle	Erickson Ropes	Gerlach	Johnson
Carlson	Day	Fischbach	Gimse	Jungbauer

Kelash	Lynch	Olson, M.	Rosen	Skoe
Koch	Marty	Ortman	Rummel	Skogen
Koering	Metzen	Pappas	Saltzman	Sparks
Kubly	Michel	Pariseau	Saxhaug	Stumpf
Langseth	Moua	Pogemiller	Scheid	Tomassoni
Latz	Murphy	Prettner Solon	Senjem	Torres Ray
Limmer	Olseen	Rest	Sheran	Vickerman
Lourey	Olson, G.	Robling	Sieben	Wiger

Those who voted in the negative were:

Vandev eer

So the bill passed and its title was agreed to.

S.F. No. 640: A bill for an act relating to waters; providing for temporary drawdown of public waters; proposing coding for new law in Minnesota Statutes, chapter 103G.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandev eer
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1147: A bill for an act relating to real property; modifying provisions governing orders to secure vacant property; specifying notice requirements; modifying provisions governing the reduced redemption period for abandoned property; establishing a duty to protect vacant foreclosed property under certain circumstances; providing for the imposition of fines for failure to maintain property; altering the posting requirement for trespassing on construction sites; modifying provisions governing public nuisances; imposing civil and criminal penalties; amending Minnesota Statutes 2008, sections 463.251, subdivisions 2, 3; 504B.151, subdivision 1; 504B.178, subdivision 8; 580.021, subdivision 1; 580.04; 580.041, subdivision 1a; 580.042, subdivision 1; 582.031; 582.032, subdivisions 2, 4, 5; 609.605, subdivision 1; 617.80, subdivision 7, by adding a subdivision; 617.81, subdivisions 2, 4.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1884: A bill for an act relating to human services; modifying licensing requirements related to child care centers; amending Minnesota Statutes 2008, sections 245A.06, subdivision 8; 245A.07, subdivision 5; 245C.301.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 63 and nays 3, as follows:

Those who voted in the affirmative were:

Anderson	Erickson Ropes	Koering	Olson, M.	Senjem
Bakk	Fobbe	Kubly	Ortman	Sheran
Berglin	Foley	Langseth	Pappas	Sieben
Betzold	Frederickson	Latz	Pariseau	Skoe
Carlson	Gerlach	Lourey	Pogemiller	Skogen
Chaudhary	Gimse	Lynch	Prettner Solon	Sparks
Clark	Hann	Marty	Rest	Stumpf
Cohen	Higgins	Metzen	Robling	Tomassoni
Dahle	Ingebrigtsen	Michel	Rosen	Torres Ray
Day	Johnson	Moua	Rummel	Vickerman
Dibble	Jungbauer	Murphy	Saltzman	Wiger
Dille	Kelash	Olseen	Saxhaug	
Doll	Koch	Olson, G.	Scheid	

Those who voted in the negative were:

Fischbach	Limmer	Vandever
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So the bill passed and its title was agreed to.

S.F. No. 1189: A bill for an act relating to occupations and professions; requiring certain training for school district boiler operators; proposing coding for new law in Minnesota Statutes, chapter 123B.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 54 and nays 12, as follows:

Those who voted in the affirmative were:

Anderson	Doll	Langseth	Pariseau	Sheran
Bakk	Erickson Ropes	Latz	Pogemiller	Sieben
Berglin	Fischbach	Lourey	Prettner Solon	Skoe
Betzold	Fobbe	Lynch	Rest	Skogen
Carlson	Foley	Marty	Robling	Sparks
Chaudhary	Frederickson	Metzen	Rosen	Stumpf
Clark	Gerlach	Moua	Rummel	Tomassoni
Cohen	Gimse	Murphy	Saltzman	Torres Ray
Dahle	Higgins	Olseen	Saxhaug	Vickerman
Day	Kelash	Olson, M.	Scheid	Wiger
Dibble	Kubly	Pappas	Senjem	

Those who voted in the negative were:

Dille	Johnson	Koering	Olson, G.
Hann	Jungbauer	Limmer	Ortman
Ingebrigtsen	Koch	Michel	Vandever

So the bill passed and its title was agreed to.

S.F. No. 1569: A bill for an act relating to economic development; providing for local collaborative projects to deliver employment, training, and education services.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1464: A bill for an act relating to state government; authorizing use of state space for employee fitness and wellness activities; authorizing rulemaking; amending Minnesota Statutes 2008, section 16B.24, by adding a subdivision.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Berglin	Carlson	Clark	Dahle
Bakk	Betzold	Chaudhary	Cohen	Day

Dibble	Ingebrigtsen	Marty	Prettner Solon	Skogen
Dille	Johnson	Metzen	Rest	Sparks
Doll	Jungbauer	Michel	Robling	Stumpf
Erickson Ropes	Kelash	Moua	Rosen	Tomassoni
Fischbach	Koch	Murphy	Rummel	Torres Ray
Fobbe	Koering	Olseen	Saltzman	Vandever
Foley	Kubly	Olson, G.	Saxhaug	Vickerman
Frederickson	Langseth	Olson, M.	Scheid	Wiger
Gerlach	Latz	Ortman	Senjem	
Gimse	Limmer	Pappas	Sheran	
Hann	Lourey	Pariseau	Sieben	
Higgins	Lynch	Pogemiller	Skoe	

So the bill passed and its title was agreed to.

H.F. No. 334: A bill for an act relating to creditor remedies; modifying garnishment instructions, forms, procedures, and exemptions; amending Minnesota Statutes 2008, sections 550.143; 550.37, subdivision 14; 551.05; 571.71; 571.72, by adding a subdivision; 571.913; 571.914; 571.925.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

S.F. No. 1503: A bill for an act relating to human services; changing child welfare provisions; modifying provisions governing adoption records; amending Minnesota Statutes 2008, sections 13.46, subdivision 2; 256.01, subdivision 14b; 259.52, subdivisions 2, 6; 259.89, subdivisions 1, 2, 4, by adding a subdivision; 260.012; 260.93; 260B.007, subdivision 7; 260B.157, subdivision 3; 260B.198, subdivision 1; 260C.007, subdivisions 18, 25; 260C.151, subdivisions 1, 2, 3, by adding a subdivision; 260C.163, by adding a subdivision; 260C.175, subdivision 1; 260C.176, subdivision 1; 260C.178, subdivisions 1, 3; 260C.201, subdivisions 1, 3, 5, 11; 260C.209, subdivision 3; 260C.212, subdivisions 1, 2, 4, 4a, 5, 7; 260D.02, subdivision 5; 260D.03, subdivision 1; 260D.07; 484.76, subdivision 2; Laws 2008, chapter 361, article 6, section 58; proposing coding for new law in Minnesota Statutes, chapter 260C; repealing Minnesota Statutes 2008, section 260C.209, subdivision 4.

Was read the third time and placed on its final passage.

The question was taken on the passage of the bill.

The roll was called, and there were yeas 66 and nays 0, as follows:

Those who voted in the affirmative were:

Anderson	Fischbach	Kubly	Ortman	Sieben
Bakk	Fobbe	Langseth	Pappas	Skoe
Berglin	Foley	Latz	Pariseau	Skogen
Betzold	Frederickson	Limmer	Pogemiller	Sparks
Carlson	Gerlach	Lourey	Prettner Solon	Stumpf
Chaudhary	Gimse	Lynch	Rest	Tomassoni
Clark	Hann	Marty	Robling	Torres Ray
Cohen	Higgins	Metzen	Rosen	Vandever
Dahle	Ingebrigtsen	Michel	Rummel	Vickerman
Day	Johnson	Moua	Saltzman	Wiger
Dibble	Jungbauer	Murphy	Saxhaug	
Dille	Kelash	Olseen	Scheid	
Doll	Koch	Olson, G.	Senjem	
Erickson Ropes	Koering	Olson, M.	Sheran	

So the bill passed and its title was agreed to.

MOTIONS AND RESOLUTIONS - CONTINUED

Senator Pogemiller moved that H.F. No. 2 be taken from the table. The motion prevailed.

H.F. No. 2: A bill for an act relating to education; providing for policy and funding for family, adult, and prekindergarten through grade 12 education including general education, education excellence, special programs, facilities and technology, libraries, nutrition, accounting, self-sufficiency and lifelong learning, state agencies, pupil transportation, school finance system changes, forecast adjustments, and technical corrections; providing for advisory groups; requiring reports; appropriating money; amending Minnesota Statutes 2008, sections 6.74; 13.32, by adding a subdivision; 16A.06, subdivision 11; 120A.22, subdivision 7; 120A.40; 120B.02; 120B.021, subdivision 1; 120B.022, subdivision 1; 120B.023, subdivision 2; 120B.11, subdivision 5; 120B.13; 120B.132; 120B.30; 120B.31; 120B.35; 120B.36; 121A.15, subdivision 8; 121A.41, subdivisions 7, 10; 121A.43; 122A.07, subdivisions 2, 3; 122A.18, subdivision 4; 122A.31, subdivision 4; 122A.40, subdivisions 6, 8; 122A.41, subdivisions 3, 5; 122A.413, subdivision 2; 122A.414, subdivisions 2, 2b; 122A.60, subdivisions 1a, 2; 122A.61, subdivision 1; 123A.05; 123A.06; 123A.08; 123B.02, subdivision 21; 123B.03, subdivisions 1, 1a; 123B.10, subdivision 1; 123B.14, subdivision 7; 123B.143, subdivision 1; 123B.36, subdivision 1; 123B.49, subdivision 4; 123B.51, by adding a subdivision; 123B.53, subdivision 5; 123B.57, subdivision 1; 123B.59, subdivisions 2, 3, 3a; 123B.70, subdivision 1; 123B.71, subdivisions 8, 9, 12; 123B.75, subdivision 5; 123B.76, subdivision 3; 123B.77, subdivision 3; 123B.79, subdivision 7; 123B.81, subdivisions 3, 4, 5; 123B.83, subdivision 3; 123B.92, subdivisions 1, 5; 124D.095, subdivisions 2, 3, 4, 7, 10; 124D.10; 124D.11, subdivisions 4, 9; 124D.111, subdivision 3; 124D.128, subdivisions 2, 3; 124D.42, subdivision 6, by adding a subdivision; 124D.4531; 124D.59, subdivision 2; 124D.65, subdivision 5; 124D.68, subdivisions 2, 3, 4, 5; 124D.83, subdivision 4; 124D.86, subdivisions 1, 1a, 1b; 125A.02; 125A.07; 125A.08; 125A.091; 125A.11, subdivision 1; 125A.15; 125A.28; 125A.51; 125A.56; 125A.57, subdivision 2; 125A.62, subdivision 8; 125A.63, subdivisions 2, 4; 125A.76, subdivisions 1, 5; 125A.79, subdivision 7; 125B.26; 126C.01, by adding subdivisions; 126C.05, subdivisions 1, 2, 3, 5, 6, 8, 15, 16, 17, 20; 126C.10, subdivisions 1, 2, 2a, 3, 4, 6, 13, 14, 18, 24, 34, by adding subdivisions; 126C.13, subdivisions 4, 5; 126C.15, subdivisions 2, 4; 126C.17, subdivisions 1, 5, 6, 9; 126C.20; 126C.40, subdivisions 1, 6; 126C.41, subdivision

2; 126C.44; 127A.08, by adding a subdivision; 127A.441; 127A.45, subdivisions 2, 3, 13, by adding a subdivision; 127A.47, subdivisions 5, 7; 127A.51; 134.31, subdivision 4a, by adding a subdivision; 169.011, subdivision 71; 169.443, subdivision 9; 169.4501, subdivision 1; 169.4503, subdivision 20, by adding a subdivision; 169.454, subdivision 13; 169A.03, subdivision 23; 171.01, subdivision 22; 171.02, subdivisions 2, 2a, 2b; 171.05, subdivision 2; 171.17, subdivision 1; 171.22, subdivision 1; 171.321, subdivisions 1, 4, 5; 181A.05, subdivision 1; 275.065, subdivisions 3, 6; 299A.297; 471.975; 475.58, subdivision 1; Laws 2007, chapter 146, article 1, section 24, subdivisions 2, as amended, 6, as amended, 8, as amended; article 2, section 46, subdivision 6, as amended; article 3, section 24, subdivision 4, as amended; article 4, section 16, subdivisions 2, as amended, 6, as amended; article 5, section 13, subdivisions 2, as amended, 3, as amended; article 9, section 17, subdivisions 2, as amended, 13, as amended; Laws 2008, chapter 363, article 2, section 46, subdivision 1; proposing coding for new law in Minnesota Statutes, chapters 120B; 123B; 125A; 126C; 127A; repealing Minnesota Statutes 2008, sections 120B.362; 120B.39; 121A.27; 121A.66; 121A.67, subdivision 1; 122A.628; 122A.75; 123B.54; 123B.57, subdivisions 3, 4, 5; 123B.591; 124D.091; 125A.03; 125A.05; 125A.18; 125A.76, subdivision 4; 125A.79, subdivision 6; 126C.10, subdivisions 2b, 13a, 13b, 24, 25, 26, 27, 28, 29, 30, 31, 31a, 31b, 32, 33, 34, 35, 36; 126C.12; 126C.126; 127A.50; 275.065, subdivisions 5a, 6b, 6c, 8, 9, 10; Minnesota Rules, parts 3525.0210, subparts 5, 6, 9, 13, 17, 29, 30, 34, 43, 46, 47; 3525.0400; 3525.1100, subpart 2, item F; 3525.2445; 3525.2900, subpart 5; 3525.4220.

SUSPENSION OF RULES

Senator Pogemiller moved that an urgency be declared within the meaning of Article IV, Section 19, of the Constitution of Minnesota, with respect to H.F. No. 2 and that the rules of the Senate be so far suspended as to give H.F. No. 2 its second and third reading and place it on its final passage. The motion prevailed.

H.F. No. 2 was read the second time.

Senator Stumpf moved to amend H.F. No. 2 as follows:

Delete everything after the enacting clause, and delete the title, of H.F. No. 2, and insert the language after the enacting clause, and the title, of S.F. No. 1328, the third engrossment.

The motion prevailed. So the amendment was adopted.

H.F. No 2 was read the third time, as amended, and placed on its final passage.

The question was taken on the passage of the bill, as amended.

The roll was called, and there were yeas 36 and nays 30, as follows:

Those who voted in the affirmative were:

Anderson	Doll	Lynch	Prettner Solon	Stumpf
Bakk	Foley	Metzen	Rummel	Tomassoni
Berglin	Higgins	Moua	Saltzman	Torres Ray
Betzold	Kelash	Murphy	Saxhaug	Wiger
Clark	Kubly	Olson, G.	Scheid	
Cohen	Langseth	Olson, M.	Sheran	
Dahle	Latz	Pappas	Skoe	
Dibble	Lourey	Pogemiller	Skogen	

Those who voted in the negative were:

Carlson	Fobbe	Johnson	Michel	Rosen
Chaudhary	Frederickson	Jungbauer	Olseen	Senjem
Day	Gerlach	Koch	Ortman	Sieben
Dille	Gimse	Koering	Pariseau	Sparks
Erickson Ropes	Hann	Limmer	Rest	Vandever
Fischbach	Ingebrigtsen	Marty	Robling	Vickerman

So the bill, as amended, was passed and its title was agreed to.

MOTIONS AND RESOLUTIONS - CONTINUED

Pursuant to Rule 26, Senator Pogemiller, Chair of the Committee on Rules and Administration, designated S.F. No. 2074 a Special Order to be heard immediately.

SPECIAL ORDER

S.F. No. 2074: A bill for an act relating to the financing and operation of state and local government; making policy, technical, administrative, enforcement, collection, refund, and other changes to income, franchise, property, sales and use, motor vehicle, estate, gambling, solid waste management, health care provider, cigarette and tobacco products, insurance premiums, aggregate removal, mortgage, deed, occupation, and production taxes, and other taxes and tax-related provisions; requiring withholding; providing and modifying income tax credits; modifying and authorizing sales tax exemptions; modifying and authorizing local government sales taxes; modifying certain levies, property valuation procedures, property tax classes, and tax bases; changing and providing property tax exemptions; modifying truth in taxation procedures; eliminating levy limits; eliminating the targeting refund; modifying the state general levy; providing for aids to local governments; changing provisions relating to fiscal disparities, education financing, and distributions of production tax proceeds; conforming provisions to certain changes in federal laws; changing and imposing powers, duties, and requirements on certain local governments and authorities and state departments or agencies; providing for issuance of obligations by political subdivisions, and use of the proceeds of the debt; limiting availability of JOBZ benefits; providing rules for operation of certain tax increment financing districts; providing for financing of certain postretirement benefits; authorizing loans and grants for certain businesses; requiring studies and reports; regulating tax preparers; establishing the amount of the budget reserve account; appropriating money; amending Minnesota Statutes 2008, sections 16A.152, subdivision 1b; 37.31, subdivision 8; 123B.10, subdivision 1; 124D.4531, by adding a subdivision; 126C.01, subdivision 3; 126C.41, subdivision 2; 126C.55, subdivision 4; 144F.01, subdivision 3; 204B.46; 270B.14, subdivision 16; 270C.12, by adding a subdivision; 270C.445; 270C.446, subdivisions 2, 5; 270C.56, subdivisions 1, 3; 272.02, subdivisions 7, 10, 86, by adding subdivisions; 272.0213; 273.11, subdivision 23; 273.111, subdivision 4; 273.1115, subdivision 2; 273.113, subdivisions 1, 2; 273.1231, subdivision 8; 273.124, subdivisions 3, 3a, 13, 21; 273.13, subdivisions 23, 24, 25, 33; 273.1384, subdivision 4; 273.33, subdivision 2; 273.37, subdivision 2; 274.13, subdivision 2; 274.135, subdivision 3; 274.14; 274.175; 275.025, subdivisions 1, 4; 275.065, subdivisions 1, 3, 5a, 6; 275.16; 275.62, subdivision 1; 279.01, subdivision 1; 279.10; 282.01, subdivisions 1, 1a, 1c, 1d, 2, 3, 4, 7, 7a, by adding a subdivision; 287.04; 287.05, by adding a subdivision; 287.08; 287.22; 287.2205; 287.25; 289A.02, subdivision 7, as amended;

289A.08, subdivision 3; 289A.12, by adding a subdivision; 289A.18, subdivision 1; 289A.19, subdivision 4; 289A.31, subdivision 5; 289A.38, subdivision 7; 289A.41; 290.01, subdivisions 19, as amended, 19a, as amended, 19b, 19c, as amended, 19d, as amended, 31, as amended; 290.014, subdivision 2; 290.06, subdivisions 2c, 2d, by adding a subdivision; 290.0671, subdivision 1; 290.091, subdivisions 1, 2; 290.17, subdivision 2; 290.191, subdivision 2; 290A.03, subdivision 15, as amended; 290A.10; 290A.14; 290A.23, subdivision 3; 290C.06; 290C.07; 291.005, subdivision 1; 295.52, subdivisions 1, 1a; 295.56; 295.57, subdivision 5; 296A.21, subdivision 1; 297A.64, subdivision 2; 297A.66, by adding a subdivision; 297A.68, subdivision 5; 297A.70, subdivisions 2, 4; 297A.75, subdivisions 1, 2, 3; 297A.992, subdivision 2; 297A.993, subdivision 1; 297E.02, subdivision 4; 297E.06, subdivision 4, by adding a subdivision; 297E.11, subdivision 1; 297F.09, subdivision 7; 297G.09, subdivision 6; 297H.06, subdivision 1; 297I.30, by adding a subdivision; 297I.35, subdivision 2; 298.17, by adding a subdivision; 298.227; 298.24, subdivision 1; 298.28, subdivisions 4, 11; 298.282, subdivision 1; 309.53, subdivision 3; 349.1641; 349.19, subdivision 9; 360.036, subdivision 2; 360.0425; 366.095, subdivision 1; 373.47, subdivision 1; 375.194, subdivision 5; 383A.75, subdivision 3; 423A.02, subdivisions 1b, 3, by adding a subdivision; 428A.01, subdivision 3; 428A.101; 428A.13, by adding a subdivision; 428A.14, subdivision 1; 428A.21; 429.011, subdivision 2a; 446A.086, subdivision 8, by adding a subdivision; 465.719, subdivision 9; 469.005, subdivision 1; 469.015, subdivisions 1, 2, 3; 469.034, subdivision 2; 469.040, subdivisions 2, 4; 469.053, by adding a subdivision; 469.153, subdivision 2; 469.174, subdivision 22, by adding a subdivision; 469.175, subdivisions 1, 6; 469.176, subdivisions 1b, 3, by adding a subdivision; 469.1763, subdivisions 2, 3; 469.178, subdivision 7; 469.312, by adding a subdivision; 471.191, subdivision 1; 473.121, by adding a subdivision; 473.13, subdivision 1; 473.167, subdivision 3; 473.249, subdivision 1; 473.253, subdivision 1; 473.843, subdivision 3; 473F.08, subdivisions 3, 5; 474A.02, subdivisions 2, 14; 475.58, subdivision 1; 475.67, subdivision 8; 477A.011, subdivisions 34, 36, 42; 477A.0124, by adding a subdivision; 477A.013, subdivision 8, by adding a subdivision; Laws 1971, chapter 773, section 4, as amended; Laws 1976, chapter 162, section 3, as amended; Laws 1986, chapter 400, section 44, as amended; Laws 1991, chapter 291, article 8, section 27, subdivision 3, as amended; Laws 1993, chapter 375, article 9, section 46, subdivision 2, as amended, by adding a subdivision; Laws 1995, chapter 264, article 5, sections 44, subdivision 4, as amended; 45, subdivision 1, as amended; Laws 1998, chapter 389, article 8, section 37, subdivision 1; Laws 2001, First Special Session chapter 5, article 3, section 8, as amended; Laws 2002, chapter 377, article 3, section 25; Laws 2006, chapter 259, article 3, section 12, subdivision 3; Laws 2008, chapter 366, article 5, sections 28, subdivision 1; 29, subdivisions 1, 2, 4; 34; article 6, sections 9; 10; article 7, sections 16, subdivision 3; 18, subdivisions 2, 3; article 10, section 15; Laws 2009, chapter 12, article 2, section 5, subdivision 2; proposing coding for new law in Minnesota Statutes, chapters 16A; 116J; 290; 297I; 414; 475; 477A; repealing Minnesota Statutes 2008, sections 275.025, subdivision 3; 275.065, subdivisions 6b, 6c, 8, 9, 10; 275.70; 275.71; 275.72; 275.73; 275.74; 275.75; 282.01, subdivisions 1b, 9, 10, 11; 287.26; 287.27, subdivision 1; 290.06, subdivision 34; 290A.04, subdivision 2h; 297A.67, subdivision 24; 297A.815, subdivision 3; 298.28, subdivisions 11a, 13; 477A.16; Laws 1996, chapter 464, article 1, section 8, subdivision 3; Laws 2008, chapter 366, article 5, section 30, subdivision 7; Minnesota Rules, parts 8009.3000; 8115.0200; 8115.0300; 8115.0400; 8115.0500; 8115.0600; 8115.1000; 8115.1100; 8115.1200; 8115.1300; 8115.1400; 8115.1500; 8115.1600; 8115.1700; 8115.1800; 8115.1900; 8115.2000; 8115.2100; 8115.2200; 8115.2300; 8115.2400; 8115.2500; 8115.2600; 8115.2700; 8115.2800; 8115.2900; 8115.3000; 8115.4000; 8115.4100; 8115.4200; 8115.4300; 8115.4400; 8115.4500; 8115.4600; 8115.4700; 8115.4800; 8115.4900; 8115.5000; 8115.5100; 8115.5200; 8115.5300; 8115.5400; 8115.5500; 8115.5600; 8115.5700; 8115.5800; 8115.5900;

8115.6000; 8115.6100; 8115.6200; 8115.6300; 8115.6400; 8115.9900.

Senator Bakk moved to amend S.F. No. 2074 as follows:

Page 17, line 28, delete "2012" and insert "2013"

Page 19, line 7, after "the" insert "first"

Page 19, line 8, after the second "the" insert "first"

Page 19, line 10, after "the" insert "second"

Page 19, line 12, after "the" insert "second"

Page 19, line 14, after "the" insert "third"

Page 19, line 15, after the second "the" insert "third"

Page 19, line 18, after "the" insert "fourth"

Page 19, line 19, after "subdivision" insert "and section 290.091, subdivision 1" and delete "expiration year" and insert "first expiration year"

Page 19, line 21, delete "of that taxable year" and insert ", 2013,"

Page 19, line 22, delete "rates" and insert "rate" and after "under" insert "clause (1) of this paragraph and clause (1) of paragraphs (b) and (c) of"

Page 19, after line 23, insert:

"In this subdivision, the "second expiration year" means the taxable year beginning after a February forecast in which the commissioner of management and budget projects a positive general fund balance as of June 30, 2013, that equals or exceeds the projected amount of tax revenue produced by the increased tax rates under clause (2) of this paragraph and clause (2) of paragraphs (b) and (c) of this subdivision for that taxable year.

In this subdivision, the "third expiration year" means the taxable year beginning after a February forecast in which the commissioner of management and budget projects a positive general fund balance as of June 30, 2013, that equals or exceeds the projected amount of tax revenue produced by the increased tax rates under clause (3) of this paragraph and clause (3) of paragraphs (b) and (c) of this subdivision for that taxable year.

In this subdivision, the "fourth expiration year" means the taxable year beginning after a February forecast in which the commissioner of management and budget projects a positive general fund balance as of June 30, 2013, that equals or exceeds the projected amount of tax revenue produced by the increased tax rates under clause (4) of this paragraph and clause (4) of paragraphs (b) and (c) of this subdivision for that taxable year.

The expiration years in this subdivision must be implemented in numerical order, provided that, if the positive general fund balance in a forecast is sufficient to eliminate more than one rate increase in the order provided, more than one may be eliminated in that year."

Page 19, line 30, after "the" insert "first"

Page 19, line 31, after the second "the" insert "first"

Page 19, line 33, after "the" insert "second"

Page 19, line 35, after "the" insert "second"

Page 20, line 2, after "the" insert "third"

Page 20, line 3, after the second "the" insert "third"

Page 20, line 6, after "the" insert "fourth"

Page 20, line 11, after "the" insert "first"

Page 20, line 12, after the second "the" insert "first"

Page 20, line 14, after "the" insert "second"

Page 20, line 16, after "the" insert "second"

Page 20, line 18, after "the" insert "third"

Page 20, line 19, after the second "the" insert "third"

Page 20, line 22, after "the" insert "fourth"

Page 29, line 5, delete ", 2014" and insert "of the first expiration year; 6.8 percent for taxable years beginning after December 31 of the first expiration year and before January 1 of the second expiration year; 6.6 percent for taxable years beginning after December 31 of the second expiration year and before January 1 of the third expiration year; 6.5 percent for taxable years beginning after December 31 of the third expiration year and before January 1 of the fourth expiration year"

Page 29, line 6, delete ", 2013" and insert "of the fourth expiration year"

Page 29, after line 10, insert:

"Sec. 11. Minnesota Statutes 2008, section 290.091, subdivision 2, is amended to read:

Subd. 2. **Definitions.** For purposes of the tax imposed by this section, the following terms have the meanings given:

(a) "Alternative minimum taxable income" means the sum of the following for the taxable year:

(1) the taxpayer's federal alternative minimum taxable income as defined in section 55(b)(2) of the Internal Revenue Code;

(2) the taxpayer's itemized deductions allowed in computing federal alternative minimum taxable income, but excluding:

(i) the charitable contribution deduction under section 170 of the Internal Revenue Code;

(ii) the medical expense deduction;

(iii) the casualty, theft, and disaster loss deduction; and

(iv) the impairment-related work expenses of a disabled person;

(3) for depletion allowances computed under section 613A(c) of the Internal Revenue Code, with respect to each property (as defined in section 614 of the Internal Revenue Code), to the extent not included in federal alternative minimum taxable income, the excess of the deduction for depletion allowable under section 611 of the Internal Revenue Code for the taxable year over the adjusted basis of the property at the end of the taxable year (determined without regard to the depletion deduction for the taxable year);

(4) to the extent not included in federal alternative minimum taxable income, the amount of the tax preference for intangible drilling cost under section 57(a)(2) of the Internal Revenue Code determined without regard to subparagraph (E);

(5) to the extent not included in federal alternative minimum taxable income, the amount of interest income as provided by section 290.01, subdivision 19a, clause (1); and

(6) the amount of addition required by section 290.01, subdivision 19a, clauses (7) to (9), (12), and (13);

less the sum of the amounts determined under the following:

(1) interest income as defined in section 290.01, subdivision 19b, clause (1);

(2) an overpayment of state income tax as provided by section 290.01, subdivision 19b, clause (2), to the extent included in federal alternative minimum taxable income;

(3) the amount of investment interest paid or accrued within the taxable year on indebtedness to the extent that the amount does not exceed net investment income, as defined in section 163(d)(4) of the Internal Revenue Code. Interest does not include amounts deducted in computing federal adjusted gross income; and

(4) amounts subtracted from federal taxable income as provided by section 290.01, subdivision 19b, clauses (6) ~~and~~, (9) to (16), and (18).

In the case of an estate or trust, alternative minimum taxable income must be computed as provided in section 59(c) of the Internal Revenue Code.

(b) "Investment interest" means investment interest as defined in section 163(d)(3) of the Internal Revenue Code.

(c) "Tentative minimum tax" equals 6.4 percent of alternative minimum taxable income after subtracting the exemption amount determined under subdivision 3.

(d) "Regular tax" means the tax that would be imposed under this chapter (without regard to this section and section 290.032), reduced by the sum of the nonrefundable credits allowed under this chapter.

(e) "Net minimum tax" means the minimum tax imposed by this section.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2008, and ending before January 1, 2013."

Page 57, line 32, delete "taxable years beginning" and insert "sales and purchases"

Page 58, line 25, delete the new language

Page 58, line 27, reinstate the stricken language

Page 58, line 28, after the stricken "(13)" insert "(11)" and reinstate the stricken language

Page 58, line 29, reinstate the stricken language

Page 58, delete line 30 and insert "~~(14)~~ (12) materials, supplies, and equipment for construction or improvement of projects"

Page 58, line 31, reinstate the stricken language

Page 58, line 32, delete "taxable years beginning" and insert "sales and purchases"

Page 59, line 14, delete the new language

Page 59, lines 16 to 18, reinstate the stricken language

Page 59, line 19, delete "taxable years beginning" and insert "sales and purchases"

Page 60, line 1, delete "taxable years beginning" and insert "sales and purchases"

Page 71, line 14, after the period, insert "Use of the property for advanced skills training of incumbent workers does not disqualify the property for the exemption under this subdivision." and delete "one acre" and insert "five acres"

Page 83, line 10, delete "2006" and insert "2003"

Page 112, line 13, delete "43" and insert "46"

Page 112, line 14, delete "44" and insert "47"

Page 112, line 17, delete "43 and 44" and insert "46 and 47"

Page 143, line 31, delete everything after the period

Page 143, delete line 32

Page 163, line 31, delete "OF" and insert "OR"

Page 227, delete section 1

Page 246, after line 18, insert:

"Sec. 15. **APPROPRIATION.**

\$164,081,000 is appropriated from the general fund to the commissioner of management and budget to be used for the purposes of 2009 S.F. No. 2078, if enacted."

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The motion prevailed. So the amendment was adopted.

Senator Koering moved to amend S.F. No. 2074 as follows:

Page 153, after line 33, insert:

"Sec. 20. Minnesota Statutes 2008, section 475.51, subdivision 4, is amended to read:

Subd. 4. **Net debt.** "Net debt" means the amount remaining after deducting from its gross debt the amount of current revenues which are applicable within the current fiscal year to the payment of any debt and the aggregate of the principal of the following:

(1) Obligations issued for improvements which are payable wholly or partly from the proceeds of special assessments levied upon property specially benefited thereby, including those which are general obligations of the municipality issuing them, if the municipality is entitled to reimbursement in whole or in part from the proceeds of the special assessments.

(2) Warrants or orders having no definite or fixed maturity.

(3) Obligations payable wholly from the income from revenue producing conveniences.

(4) Obligations issued to create or maintain a permanent improvement revolving fund.

(5) Obligations issued for the acquisition, and betterment of public waterworks systems, and public lighting, heating or power systems, and of any combination thereof or for any other public convenience from which a revenue is or may be derived.

(6) Debt service loans and capital loans made to a school district under the provisions of sections 126C.68 and 126C.69.

(7) Amount of all money and the face value of all securities held as a debt service fund for the extinguishment of obligations other than those deductible under this subdivision.

(8) Obligations to repay loans made under section 216C.37.

(9) Obligations to repay loans made from money received from litigation or settlement of alleged violations of federal petroleum pricing regulations.

(10) Obligations issued to pay pension fund or ~~other postemployment benefit~~ liabilities under section 475.52, subdivision 6, or any charter authority.

(11) Obligations issued to pay judgments against the municipality under section 475.52, subdivision 6, or any charter authority.

(12) All other obligations which under the provisions of law authorizing their issuance are not to be included in computing the net debt of the municipality.

EFFECTIVE DATE. This section is effective immediately and applies retroactively to April 24, 2009, and later.

Sec. 21. Minnesota Statutes 2008, section 475.52, subdivision 6, is amended to read:

Subd. 6. **Certain purposes.** Any municipality may issue bonds for paying judgments against it; for refunding outstanding bonds; for funding floating indebtedness; ~~for funding actuarial liabilities to pay postemployment benefits to employees or officers after their termination of service;~~ or for funding all or part of the municipality's current and future unfunded liability for a pension or retirement fund or plan referred to in section 356.20, subdivision 2, as those liabilities are most recently computed pursuant to sections 356.215 and 356.216. The board of trustees or directors of a pension fund or relief association referred to in section 69.77 or chapter 422A must consent

and must be a party to any contract made under this section with respect to the fund held by it for the benefit of and in trust for its members. ~~For purposes of this section, the term "postemployment benefits" means benefits giving rise to a liability under Statement No. 45 of the Governmental Accounting Standards Board.~~

EFFECTIVE DATE. This section is effective immediately and applies retroactively to April 24, 2009, and later.

Sec. 22. Minnesota Statutes 2008, section 475.58, subdivision 1, is amended to read:

Subdivision 1. **Approval by electors; exceptions.** Obligations authorized by law or charter may be issued by any municipality upon obtaining the approval of a majority of the electors voting on the question of issuing the obligations, but an election shall not be required to authorize obligations issued:

(1) to pay any unpaid judgment against the municipality;

(2) for refunding obligations;

(3) for an improvement or improvement program, which obligation is payable wholly or partly from the proceeds of special assessments levied upon property specially benefited by the improvement or by an improvement within the improvement program, or from tax increments, as defined in section 469.174, subdivision 25, including obligations which are the general obligations of the municipality, if the municipality is entitled to reimbursement in whole or in part from the proceeds of such special assessments or tax increments and not less than 20 percent of the cost of the improvement or the improvement program is to be assessed against benefited property or is to be paid from the proceeds of federal grant funds or a combination thereof, or is estimated to be received from tax increments;

(4) payable wholly from the income of revenue producing conveniences;

(5) under the provisions of a home rule charter which permits the issuance of obligations of the municipality without election;

(6) under the provisions of a law which permits the issuance of obligations of a municipality without an election;

(7) to fund pension or retirement fund ~~or postemployment benefit~~ liabilities pursuant to section 475.52, subdivision 6;

(8) under a capital improvement plan under section 373.40; and

(9) under sections 469.1813 to 469.1815 (property tax abatement authority bonds), if the proceeds of the bonds are not used for a purpose prohibited under section 469.176, subdivision 4g, paragraph (b).

EFFECTIVE DATE. This section is effective immediately and applies retroactively to April 24, 2009, and later."

Page 155, after line 2, insert:

"Sec. 26. **REPEALER.**

Minnesota Statutes 2008, section 471.6175, is repealed.

EFFECTIVE DATE. This section is effective immediately and applies retroactively to April 24, 2009, and later."

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 22 and nays 44, as follows:

Those who voted in the affirmative were:

Day	Gerlach	Jungbauer	Olson, G.	Senjem
Dille	Gimse	Koch	Ortman	Vandevveer
Erickson Ropes	Hann	Koering	Pariseau	
Fischbach	Ingebrigtsen	Limmer	Robling	
Frederickson	Johnson	Michel	Rosen	

Those who voted in the negative were:

Anderson	Dibble	Lourey	Pogemiller	Skoe
Bakk	Doll	Lynch	Prettner Solon	Skogen
Berglin	Fobbe	Marty	Rest	Sparks
Betzold	Foley	Metzen	Rummel	Stumpf
Carlson	Higgins	Moua	Saltzman	Tomassoni
Chaudhary	Kelash	Murphy	Saxhaug	Torres Ray
Clark	Kubly	Olseen	Scheid	Vickerman
Cohen	Langseth	Olson, M.	Sheran	Wiger
Dahle	Latz	Pappas	Sieben	

The motion did not prevail. So the amendment was not adopted.

Senator Day moved to amend S.F. No. 2074 as follows:

Page 143, after line 21, insert:

"Sec. 35. **CITY OF FARIBAULT; JOBZ EXTENSION.**

Notwithstanding the provisions of Minnesota Statutes, section 469.312, subdivision 5, the city of Faribault may, with approval by the commissioner of employment and economic development, extend the duration of a job opportunity building zone located within its corporate boundaries by five years. This authority applies to a zone that borders on Trunk Highway No. I-35 and Park Avenue. The authority to extend the duration of the zone applies only if the city enters a business subsidy agreement that provides for a business, which is engaged in manufacturing products that increase the efficiency of the use of energy resources, to construct or improve a facility in the zone.

The authority to extend the duration of a zone under this section expires January 1, 2011.

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

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 31 and nays 35, as follows:

Those who voted in the affirmative were:

Anderson	Gerlach	Koering	Ortman	Sparks
Dahle	Gimse	Kubly	Pariseau	Vandever
Day	Hann	Limmer	Robling	Vickerman
Dille	Ingebrigtsen	Michel	Rosen	
Erickson Ropes	Johnson	Olseen	Senjem	
Fischbach	Jungbauer	Olson, G.	Sheran	
Frederickson	Koch	Olson, M.	Skogen	

Those who voted in the negative were:

Bakk	Dibble	Latz	Pappas	Scheid
Berglin	Doll	Lourey	Pogemiller	Sieben
Betzold	Fobbe	Lynch	Prettner Solon	Skoe
Carlson	Foley	Marty	Rest	Stumpf
Chaudhary	Higgins	Metzen	Rummel	Tomassoni
Clark	Kelash	Moua	Saltzman	Torres Ray
Cohen	Langseth	Murphy	Saxhaug	Wiger

The motion did not prevail. So the amendment was not adopted.

Senator Rosen moved to amend S.F. No. 2074 as follows:

Page 132, delete section 13

Page 164, line 5, delete the colon and insert a comma

Page 164, delete lines 6 to 8

Page 164, line 9, delete "(2)"

Page 246, after line 18, insert:

"ARTICLE 16

GREEN JOB OPPORTUNITY BUILDING ZONES

Section 1. Minnesota Statutes 2008, section 268.19, subdivision 1, is amended to read:

Subdivision 1. **Use of data.** (a) Except as provided by this section, data gathered from any person under the administration of the Minnesota Unemployment Insurance Law are private data on individuals or nonpublic data not on individuals as defined in section 13.02, subdivisions 9 and 12, and may not be disclosed except according to a district court order or section 13.05. A subpoena is not considered a district court order. These data may be disseminated to and used by the following agencies without the consent of the subject of the data:

- (1) state and federal agencies specifically authorized access to the data by state or federal law;
- (2) any agency of any other state or any federal agency charged with the administration of an unemployment insurance program;
- (3) any agency responsible for the maintenance of a system of public employment offices for the purpose of assisting individuals in obtaining employment;
- (4) the public authority responsible for child support in Minnesota or any other state in

accordance with section 256.978;

- (5) human rights agencies within Minnesota that have enforcement powers;
- (6) the Department of Revenue to the extent necessary for its duties under Minnesota laws;
- (7) public and private agencies responsible for administering publicly financed assistance programs for the purpose of monitoring the eligibility of the program's recipients;
- (8) the Department of Labor and Industry and the Division of Insurance Fraud Prevention in the Department of Commerce for uses consistent with the administration of their duties under Minnesota law;
- (9) local and state welfare agencies for monitoring the eligibility of the data subject for assistance programs, or for any employment or training program administered by those agencies, whether alone, in combination with another welfare agency, or in conjunction with the department or to monitor and evaluate the statewide Minnesota family investment program by providing data on recipients and former recipients of food stamps or food support, cash assistance under chapter 256, 256D, 256J, or 256K, child care assistance under chapter 119B, or medical programs under chapter 256B, 256D, or 256L;
- (10) local and state welfare agencies for the purpose of identifying employment, wages, and other information to assist in the collection of an overpayment debt in an assistance program;
- (11) local, state, and federal law enforcement agencies for the purpose of ascertaining the last known address and employment location of an individual who is the subject of a criminal investigation;
- (12) the United States Citizenship and Immigration Services has access to data on specific individuals and specific employers provided the specific individual or specific employer is the subject of an investigation by that agency;
- (13) the Department of Health for the purposes of epidemiologic investigations;
- (14) the Department of Corrections for the purpose of preconfinement and postconfinement employment tracking of committed offenders for the purpose of case planning; and
- (15) the state auditor to the extent necessary to conduct audits of job opportunity building zones and green job opportunity building zones as required under ~~section~~ sections 469.3201- and 469.3701; and
- (16) any agency responsible for monitoring compliance with job opportunity building zones or green job opportunity building zones business subsidy agreements.

(b) Data on individuals and employers that are collected, maintained, or used by the department in an investigation under section 268.182 are confidential as to data on individuals and protected nonpublic data not on individuals as defined in section 13.02, subdivisions 3 and 13, and must not be disclosed except under statute or district court order or to a party named in a criminal proceeding, administrative or judicial, for preparation of a defense.

(c) Data gathered by the department in the administration of the Minnesota unemployment insurance program must not be made the subject or the basis for any suit in any civil proceedings,

administrative or judicial, unless the action is initiated by the department.

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

Sec. 2. Minnesota Statutes 2008, section 270B.14, subdivision 3, is amended to read:

Subd. 3. **Administration of enterprise, job opportunity, and biotechnology and health sciences industry zone, and green job opportunity building zone programs.** The commissioner may disclose return information relating to the taxes imposed by chapters 290 and 297A to the Department of Employment and Economic Development or a municipality receiving an enterprise zone designation under section 469.169 but only as necessary to administer the funding limitations under section 469.169, subdivision 7, or to the Department of Employment and Economic Development and appropriate officials from the local government units in which a qualified business is located but only as necessary to enforce the job opportunity building zone benefits under section 469.315, or biotechnology and health sciences industry zone benefits under section 469.336, or green job opportunity building zone benefits under section 469.365.

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

Sec. 3. Minnesota Statutes 2008, section 270B.15, is amended to read:

270B.15 DISCLOSURE TO LEGISLATIVE AUDITOR AND STATE AUDITOR.

(a) Returns and return information must be disclosed to the legislative auditor to the extent necessary for the legislative auditor to carry out sections 3.97 to 3.979.

(b) The commissioner must disclose return information, including the report required under section 289A.12, subdivision 15, to the state auditor to the extent necessary to conduct audits of job opportunity building zones as required under section 469.3201, and audits of green job opportunity building zones and business subsidy agreements under section 469.3701.

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

Sec. 4. Minnesota Statutes 2008, section 272.02, is amended by adding a subdivision to read:

Subd. 90. **Green job opportunity building zone property.** (a) Improvements to real property and personal property classified under section 273.13, subdivision 24, and located within a green job opportunity building zone, as defined under section 469.360, are exempt from ad valorem taxes levied under chapter 275.

(b) For property to qualify for exemption under paragraph (a), the occupant must be a qualified business as defined in section 469.360, subdivision 9.

(c) The exemption applies beginning for the first assessment year after designation of the green job opportunity building zone by the commissioner of employment and economic development. The exemption applies to each assessment year that begins during the duration of the green job opportunity building zone. To be exempt, the property must be occupied by July 1 of the assessment year by a qualified business that has signed the business subsidy by July 1 of the assessment year.

(d) A business must notify the county assessor in writing of eligibility under this subdivision by July 1 in order to begin receiving the exemption under this subdivision for taxes payable in the following year. The business need not annually notify the county assessor of its continued exemption

under this subdivision, but must notify the county assessor immediately if the exemption no longer applies.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 5. Minnesota Statutes 2008, section 272.029, subdivision 7, is amended to read:

Subd. 7. **Exemption.** The tax imposed under this section does not apply to electricity produced by wind energy conversion systems owned or operated by a qualified business located in a job opportunity building zone, designated under section 469.314, or a green job opportunity building zone as defined under section 469.360 for the duration of the zone. The exemption applies beginning for the first calendar year after designation of the zone and applies to each calendar year that begins during the designation of the zone.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 6. Minnesota Statutes 2008, section 289A.12, is amended by adding a subdivision to read:

Subd. 16. **Report of green job opportunity building zone benefits; penalty for failure to file report.** (a) By October 15 of each year, every qualified business, as defined under section 469.360, subdivision 9, must file with the commissioner, on a form prescribed by the commissioner, a report listing the tax benefits under section 469.365 received by the business for the previous year.

(b) The commissioner shall send notice to each business that fails to timely submit the report required under paragraph (a). The notice shall demand that the business submit the report within 60 days. Where good cause exists, the commissioner may extend the period for submitting the report as long as a request for extension is filed by the business before the expiration of the 60-day period. The commissioner shall notify the commissioner of employment and economic development and the appropriate green job opportunity building zone local administrator whenever notice is sent to a business under this paragraph.

(c) A business that fails to submit the report as required under paragraph (b) is no longer a qualified business under section 469.360, subdivision 9, and is subject to the repayment provisions of section 469.369.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 7. Minnesota Statutes 2008, section 290.01, subdivision 19b, is amended to read:

Subd. 19b. **Subtractions from federal taxable income.** For individuals, estates, and trusts, there shall be subtracted from federal taxable income:

(1) net interest income on obligations of any authority, commission, or instrumentality of the United States to the extent includable in taxable income for federal income tax purposes but exempt from state income tax under the laws of the United States;

(2) if included in federal taxable income, the amount of any overpayment of income tax to Minnesota or to any other state, for any previous taxable year, whether the amount is received as a refund or as a credit to another taxable year's income tax liability;

(3) the amount paid to others, less the amount used to claim the credit allowed under section 290.0674, not to exceed \$1,625 for each qualifying child in grades kindergarten to 6 and \$2,500 for

each qualifying child in grades 7 to 12, for tuition, textbooks, and transportation of each qualifying child in attending an elementary or secondary school situated in Minnesota, North Dakota, South Dakota, Iowa, or Wisconsin, wherein a resident of this state may legally fulfill the state's compulsory attendance laws, which is not operated for profit, and which adheres to the provisions of the Civil Rights Act of 1964 and chapter 363A. For the purposes of this clause, "tuition" includes fees or tuition as defined in section 290.0674, subdivision 1, clause (1). As used in this clause, "textbooks" includes books and other instructional materials and equipment purchased or leased for use in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state. Equipment expenses qualifying for deduction includes expenses as defined and limited in section 290.0674, subdivision 1, clause (3). "Textbooks" does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to instill such tenets, doctrines, or worship, nor does it include books or materials for, or transportation to, extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education, or similar programs. For purposes of the subtraction provided by this clause, "qualifying child" has the meaning given in section 32(c)(3) of the Internal Revenue Code;

(4) income as provided under section 290.0802;

(5) to the extent included in federal adjusted gross income, income realized on disposition of property exempt from tax under section 290.491;

(6) to the extent not deducted or not deductible pursuant to section 408(d)(8)(E) of the Internal Revenue Code in determining federal taxable income by an individual who does not itemize deductions for federal income tax purposes for the taxable year, an amount equal to 50 percent of the excess of charitable contributions over \$500 allowable as a deduction for the taxable year under section 170(a) of the Internal Revenue Code and under the provisions of Public Law 109-1;

(7) for taxable years beginning before January 1, 2008, the amount of the federal small ethanol producer credit allowed under section 40(a)(3) of the Internal Revenue Code which is included in gross income under section 87 of the Internal Revenue Code;

(8) for individuals who are allowed a federal foreign tax credit for taxes that do not qualify for a credit under section 290.06, subdivision 22, an amount equal to the carryover of subnational foreign taxes for the taxable year, but not to exceed the total subnational foreign taxes reported in claiming the foreign tax credit. For purposes of this clause, "federal foreign tax credit" means the credit allowed under section 27 of the Internal Revenue Code, and "carryover of subnational foreign taxes" equals the carryover allowed under section 904(c) of the Internal Revenue Code minus national level foreign taxes to the extent they exceed the federal foreign tax credit;

(9) in each of the five tax years immediately following the tax year in which an addition is required under subdivision 19a, clause (7), or 19c, clause (15), in the case of a shareholder of a corporation that is an S corporation, an amount equal to one-fifth of the delayed depreciation. For purposes of this clause, "delayed depreciation" means the amount of the addition made by the taxpayer under subdivision 19a, clause (7), or subdivision 19c, clause (15), in the case of a shareholder of an S corporation, minus the positive value of any net operating loss under section 172 of the Internal Revenue Code generated for the tax year of the addition. The resulting delayed depreciation cannot be less than zero;

(10) job opportunity building zone income as provided under section 469.316;

(11) to the extent included in federal taxable income, the amount of compensation paid to members of the Minnesota National Guard or other reserve components of the United States military for active service performed in Minnesota, excluding compensation for services performed under the Active Guard Reserve (AGR) program. For purposes of this clause, "active service" means (i) state active service as defined in section 190.05, subdivision 5a, clause (1); (ii) federally funded state active service as defined in section 190.05, subdivision 5b; or (iii) federal active service as defined in section 190.05, subdivision 5c, but "active service" excludes service performed in accordance with section 190.08, subdivision 3;

(12) to the extent included in federal taxable income, the amount of compensation paid to Minnesota residents who are members of the armed forces of the United States or United Nations for active duty performed outside Minnesota under United States Code, title 10, section 101(d); United States Code, title 32, section 101(12); or the authority of the United Nations;

(13) an amount, not to exceed \$10,000, equal to qualified expenses related to a qualified donor's donation, while living, of one or more of the qualified donor's organs to another person for human organ transplantation. For purposes of this clause, "organ" means all or part of an individual's liver, pancreas, kidney, intestine, lung, or bone marrow; "human organ transplantation" means the medical procedure by which transfer of a human organ is made from the body of one person to the body of another person; "qualified expenses" means unreimbursed expenses for both the individual and the qualified donor for (i) travel, (ii) lodging, and (iii) lost wages net of sick pay, except that such expenses may be subtracted under this clause only once; and "qualified donor" means the individual or the individual's dependent, as defined in section 152 of the Internal Revenue Code. An individual may claim the subtraction in this clause for each instance of organ donation for transplantation during the taxable year in which the qualified expenses occur;

(14) in each of the five tax years immediately following the tax year in which an addition is required under subdivision 19a, clause (8), or 19c, clause (16), in the case of a shareholder of a corporation that is an S corporation, an amount equal to one-fifth of the addition made by the taxpayer under subdivision 19a, clause (8), or 19c, clause (16), in the case of a shareholder of a corporation that is an S corporation, minus the positive value of any net operating loss under section 172 of the Internal Revenue Code generated for the tax year of the addition. If the net operating loss exceeds the addition for the tax year, a subtraction is not allowed under this clause;

(15) to the extent included in federal taxable income, compensation paid to a service member as defined in United States Code, title 10, section 101(a)(5), for military service as defined in the Servicemembers Civil Relief Act, Public Law 108-189, section 101(2);

(16) international economic development zone income as provided under section 469.325; ~~and~~

(17) to the extent included in federal taxable income, the amount of national service educational awards received from the National Service Trust under United States Code, title 42, sections 12601 to 12604, for service in an approved Americorps National Service program; ~~and~~

(18) green job opportunity building zone income as provided under section 469.366.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 8. Minnesota Statutes 2008, section 290.01, subdivision 29, is amended to read:

Subd. 29. **Taxable income.** The term "taxable income" means:

- (1) for individuals, estates, and trusts, the same as taxable net income;
- (2) for corporations, the taxable net income less
 - (i) the net operating loss deduction under section 290.095;
 - (ii) the dividends received deduction under section 290.21, subdivision 4;
 - (iii) the exemption for operating in a job opportunity building zone under section 469.317;
 - (iv) the exemption for operating in a biotechnology and health sciences industry zone under section 469.337; ~~and~~
 - (v) the exemption for operating in an international economic development zone under section 469.326; and
 - (vi) the exemption for operating in a green job opportunity building zone under section 469.367.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 9. Minnesota Statutes 2008, section 290.06, subdivision 2c, is amended to read:

Subd. 2c. **Schedules of rates for individuals, estates, and trusts.** (a) The income taxes imposed by this chapter upon married individuals filing joint returns and surviving spouses as defined in section 2(a) of the Internal Revenue Code must be computed by applying to their taxable net income the following schedule of rates:

- (1) On the first \$25,680, 5.35 percent;
- (2) On all over \$25,680, but not over \$102,030, 7.05 percent;
- (3) On all over \$102,030, 7.85 percent.

Married individuals filing separate returns, estates, and trusts must compute their income tax by applying the above rates to their taxable income, except that the income brackets will be one-half of the above amounts.

(b) The income taxes imposed by this chapter upon unmarried individuals must be computed by applying to taxable net income the following schedule of rates:

- (1) On the first \$17,570, 5.35 percent;
- (2) On all over \$17,570, but not over \$57,710, 7.05 percent;
- (3) On all over \$57,710, 7.85 percent.

(c) The income taxes imposed by this chapter upon unmarried individuals qualifying as a head of household as defined in section 2(b) of the Internal Revenue Code must be computed by applying to taxable net income the following schedule of rates:

- (1) On the first \$21,630, 5.35 percent;
- (2) On all over \$21,630, but not over \$86,910, 7.05 percent;
- (3) On all over \$86,910, 7.85 percent.

(d) In lieu of a tax computed according to the rates set forth in this subdivision, the tax of any individual taxpayer whose taxable net income for the taxable year is less than an amount determined by the commissioner must be computed in accordance with tables prepared and issued by the commissioner of revenue based on income brackets of not more than \$100. The amount of tax for each bracket shall be computed at the rates set forth in this subdivision, provided that the commissioner may disregard a fractional part of a dollar unless it amounts to 50 cents or more, in which case it may be increased to \$1.

(e) An individual who is not a Minnesota resident for the entire year must compute the individual's Minnesota income tax as provided in this subdivision. After the application of the nonrefundable credits provided in this chapter, the tax liability must then be multiplied by a fraction in which:

(1) the numerator is the individual's Minnesota source federal adjusted gross income as defined in section 62 of the Internal Revenue Code and increased by the additions required under section 290.01, subdivision 19a, clauses (1), (5), (6), (7), (8), (9), (12), and (13) and reduced by the Minnesota assignable portion of the subtraction for United States government interest under section 290.01, subdivision 19b, clause (1), and the subtractions under section 290.01, subdivision 19b, clauses (9), (10), (14), (15), ~~and~~ (16), and (18), after applying the allocation and assignability provisions of section 290.081, clause (a), or 290.17; and

(2) the denominator is the individual's federal adjusted gross income as defined in section 62 of the Internal Revenue Code of 1986, increased by the amounts specified in section 290.01, subdivision 19a, clauses (1), (5), (6), (7), (8), (9), (12), and (13) and reduced by the amounts specified in section 290.01, subdivision 19b, clauses (1), (9), (10), (14), (15), ~~and~~ (16), and (18).

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 10. Minnesota Statutes 2008, section 290.06, is amended by adding a subdivision to read:

Subd. 37. **Green job opportunity building zone jobs credit.** A taxpayer that is a qualified business, as defined in section 469.360, subdivision 9, is allowed a credit as determined under section 469.368 against the tax imposed by this chapter.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 11. Minnesota Statutes 2008, section 290.067, subdivision 1, is amended to read:

Subdivision 1. **Amount of credit.** (a) A taxpayer may take as a credit against the tax due from the taxpayer and a spouse, if any, under this chapter an amount equal to the dependent care credit for which the taxpayer is eligible pursuant to the provisions of section 21 of the Internal Revenue Code subject to the limitations provided in subdivision 2 except that in determining whether the child qualified as a dependent, income received as a Minnesota family investment program grant or allowance to or on behalf of the child must not be taken into account in determining whether the child received more than half of the child's support from the taxpayer, and the provisions of section 32(b)(1)(D) of the Internal Revenue Code do not apply.

(b) If a child who has not attained the age of six years at the close of the taxable year is cared for at a licensed family day care home operated by the child's parent, the taxpayer is deemed to have paid employment-related expenses. If the child is 16 months old or younger at the close of the taxable year, the amount of expenses deemed to have been paid equals the maximum limit for one

qualified individual under section 21(c) and (d) of the Internal Revenue Code. If the child is older than 16 months of age but has not attained the age of six years at the close of the taxable year, the amount of expenses deemed to have been paid equals the amount the licensee would charge for the care of a child of the same age for the same number of hours of care.

(c) If a married couple:

(1) has a child who has not attained the age of one year at the close of the taxable year;

(2) files a joint tax return for the taxable year; and

(3) does not participate in a dependent care assistance program as defined in section 129 of the Internal Revenue Code, in lieu of the actual employment related expenses paid for that child under paragraph (a) or the deemed amount under paragraph (b), the lesser of (i) the combined earned income of the couple or (ii) the amount of the maximum limit for one qualified individual under section 21(c) and (d) of the Internal Revenue Code will be deemed to be the employment related expense paid for that child. The earned income limitation of section 21(d) of the Internal Revenue Code shall not apply to this deemed amount. These deemed amounts apply regardless of whether any employment-related expenses have been paid.

(d) If the taxpayer is not required and does not file a federal individual income tax return for the tax year, no credit is allowed for any amount paid to any person unless:

(1) the name, address, and taxpayer identification number of the person are included on the return claiming the credit; or

(2) if the person is an organization described in section 501(c)(3) of the Internal Revenue Code and exempt from tax under section 501(a) of the Internal Revenue Code, the name and address of the person are included on the return claiming the credit.

In the case of a failure to provide the information required under the preceding sentence, the preceding sentence does not apply if it is shown that the taxpayer exercised due diligence in attempting to provide the information required.

In the case of a nonresident, part-year resident, or a person who has earned income not subject to tax under this chapter including earned income excluded pursuant to section 290.01, subdivision 19b, clause (10) ~~or~~, (16), or (18), the credit determined under section 21 of the Internal Revenue Code must be allocated based on the ratio by which the earned income of the claimant and the claimant's spouse from Minnesota sources bears to the total earned income of the claimant and the claimant's spouse.

For residents of Minnesota, the subtractions for military pay under section 290.01, subdivision 19b, clauses (11) and (12), are not considered "earned income not subject to tax under this chapter."

For residents of Minnesota, the exclusion of combat pay under section 112 of the Internal Revenue Code is not considered "earned income not subject to tax under this chapter."

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 12. Minnesota Statutes 2008, section 290.0671, subdivision 1, is amended to read:

Subdivision 1. **Credit allowed.** (a) An individual is allowed a credit against the tax imposed by

this chapter equal to a percentage of earned income. To receive a credit, a taxpayer must be eligible for a credit under section 32 of the Internal Revenue Code.

(b) For individuals with no qualifying children, the credit equals 1.9125 percent of the first \$4,620 of earned income. The credit is reduced by 1.9125 percent of earned income or adjusted gross income, whichever is greater, in excess of \$5,770, but in no case is the credit less than zero.

(c) For individuals with one qualifying child, the credit equals 8.5 percent of the first \$6,920 of earned income and 8.5 percent of earned income over \$12,080 but less than \$13,450. The credit is reduced by 5.73 percent of earned income or adjusted gross income, whichever is greater, in excess of \$15,080, but in no case is the credit less than zero.

(d) For individuals with two or more qualifying children, the credit equals ten percent of the first \$9,720 of earned income and 20 percent of earned income over \$14,860 but less than \$16,800. The credit is reduced by 10.3 percent of earned income or adjusted gross income, whichever is greater, in excess of \$17,890, but in no case is the credit less than zero.

(e) For a nonresident or part-year resident, the credit must be allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph (e).

(f) For a person who was a resident for the entire tax year and has earned income not subject to tax under this chapter, including income excluded under section 290.01, subdivision 19b, clause (10) or (16), or (18), the credit must be allocated based on the ratio of federal adjusted gross income reduced by the earned income not subject to tax under this chapter over federal adjusted gross income. For purposes of this paragraph, the subtractions for military pay under section 290.01, subdivision 19b, clauses (11) and (12), are not considered "earned income not subject to tax under this chapter."

For the purposes of this paragraph, the exclusion of combat pay under section 112 of the Internal Revenue Code is not considered "earned income not subject to tax under this chapter."

(g) For tax years beginning after December 31, 2001, and before December 31, 2004, the \$5,770 in paragraph (b), the \$15,080 in paragraph (c), and the \$17,890 in paragraph (d), after being adjusted for inflation under subdivision 7, are each increased by \$1,000 for married taxpayers filing joint returns.

(h) For tax years beginning after December 31, 2004, and before December 31, 2007, the \$5,770 in paragraph (b), the \$15,080 in paragraph (c), and the \$17,890 in paragraph (d), after being adjusted for inflation under subdivision 7, are each increased by \$2,000 for married taxpayers filing joint returns.

(i) For tax years beginning after December 31, 2007, and before December 31, 2010, the \$5,770 in paragraph (b), the \$15,080 in paragraph (c), and the \$17,890 in paragraph (d), after being adjusted for inflation under subdivision 7, are each increased by \$3,000 for married taxpayers filing joint returns. For tax years beginning after December 31, 2008, the \$3,000 is adjusted annually for inflation under subdivision 7.

(j) The commissioner shall construct tables showing the amount of the credit at various income levels and make them available to taxpayers. The tables shall follow the schedule contained in this subdivision, except that the commissioner may graduate the transition between income brackets.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 13. Minnesota Statutes 2008, section 290.091, subdivision 2, is amended to read:

Subd. 2. **Definitions.** For purposes of the tax imposed by this section, the following terms have the meanings given:

(a) "Alternative minimum taxable income" means the sum of the following for the taxable year:

(1) the taxpayer's federal alternative minimum taxable income as defined in section 55(b)(2) of the Internal Revenue Code;

(2) the taxpayer's itemized deductions allowed in computing federal alternative minimum taxable income, but excluding:

(i) the charitable contribution deduction under section 170 of the Internal Revenue Code;

(ii) the medical expense deduction;

(iii) the casualty, theft, and disaster loss deduction; and

(iv) the impairment-related work expenses of a disabled person;

(3) for depletion allowances computed under section 613A(c) of the Internal Revenue Code, with respect to each property (as defined in section 614 of the Internal Revenue Code), to the extent not included in federal alternative minimum taxable income, the excess of the deduction for depletion allowable under section 611 of the Internal Revenue Code for the taxable year over the adjusted basis of the property at the end of the taxable year (determined without regard to the depletion deduction for the taxable year);

(4) to the extent not included in federal alternative minimum taxable income, the amount of the tax preference for intangible drilling cost under section 57(a)(2) of the Internal Revenue Code determined without regard to subparagraph (E);

(5) to the extent not included in federal alternative minimum taxable income, the amount of interest income as provided by section 290.01, subdivision 19a, clause (1); and

(6) the amount of addition required by section 290.01, subdivision 19a, clauses (7) to (9), (12), and (13);

less the sum of the amounts determined under the following:

(1) interest income as defined in section 290.01, subdivision 19b, clause (1);

(2) an overpayment of state income tax as provided by section 290.01, subdivision 19b, clause (2), to the extent included in federal alternative minimum taxable income;

(3) the amount of investment interest paid or accrued within the taxable year on indebtedness to the extent that the amount does not exceed net investment income, as defined in section 163(d)(4) of the Internal Revenue Code. Interest does not include amounts deducted in computing federal adjusted gross income; and

(4) amounts subtracted from federal taxable income as provided by section 290.01, subdivision 19b, clauses (6) ~~and~~, (9) to (16), and (18).

In the case of an estate or trust, alternative minimum taxable income must be computed as

provided in section 59(c) of the Internal Revenue Code.

(b) "Investment interest" means investment interest as defined in section 163(d)(3) of the Internal Revenue Code.

(c) "Tentative minimum tax" equals 6.4 percent of alternative minimum taxable income after subtracting the exemption amount determined under subdivision 3.

(d) "Regular tax" means the tax that would be imposed under this chapter (without regard to this section and section 290.032), reduced by the sum of the nonrefundable credits allowed under this chapter.

(e) "Net minimum tax" means the minimum tax imposed by this section.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 14. Minnesota Statutes 2008, section 290.0921, subdivision 3, is amended to read:

Subd. 3. **Alternative minimum taxable income.** "Alternative minimum taxable income" is Minnesota net income as defined in section 290.01, subdivision 19, and includes the adjustments and tax preference items in sections 56, 57, 58, and 59(d), (e), (f), and (h) of the Internal Revenue Code. If a corporation files a separate company Minnesota tax return, the minimum tax must be computed on a separate company basis. If a corporation is part of a tax group filing a unitary return, the minimum tax must be computed on a unitary basis. The following adjustments must be made.

(1) For purposes of the depreciation adjustments under section 56(a)(1) and 56(g)(4)(A) of the Internal Revenue Code, the basis for depreciable property placed in service in a taxable year beginning before January 1, 1990, is the adjusted basis for federal income tax purposes, including any modification made in a taxable year under section 290.01, subdivision 19e, or Minnesota Statutes 1986, section 290.09, subdivision 7, paragraph (c).

For taxable years beginning after December 31, 2000, the amount of any remaining modification made under section 290.01, subdivision 19e, or Minnesota Statutes 1986, section 290.09, subdivision 7, paragraph (c), not previously deducted is a depreciation allowance in the first taxable year after December 31, 2000.

(2) The portion of the depreciation deduction allowed for federal income tax purposes under section 168(k) of the Internal Revenue Code that is required as an addition under section 290.01, subdivision 19c, clause (15), is disallowed in determining alternative minimum taxable income.

(3) The subtraction for depreciation allowed under section 290.01, subdivision 19d, clause (18), is allowed as a depreciation deduction in determining alternative minimum taxable income.

(4) The alternative tax net operating loss deduction under sections 56(a)(4) and 56(d) of the Internal Revenue Code does not apply.

(5) The special rule for certain dividends under section 56(g)(4)(C)(ii) of the Internal Revenue Code does not apply.

(6) The special rule for dividends from section 936 companies under section 56(g)(4)(C)(iii) does not apply.

(7) The tax preference for depletion under section 57(a)(1) of the Internal Revenue Code does not apply.

(8) The tax preference for intangible drilling costs under section 57(a)(2) of the Internal Revenue Code must be calculated without regard to subparagraph (E) and the subtraction under section 290.01, subdivision 19d, clause (4).

(9) The tax preference for tax exempt interest under section 57(a)(5) of the Internal Revenue Code does not apply.

(10) The tax preference for charitable contributions of appreciated property under section 57(a)(6) of the Internal Revenue Code does not apply.

(11) For purposes of calculating the tax preference for accelerated depreciation or amortization on certain property placed in service before January 1, 1987, under section 57(a)(7) of the Internal Revenue Code, the deduction allowable for the taxable year is the deduction allowed under section 290.01, subdivision 19e.

For taxable years beginning after December 31, 2000, the amount of any remaining modification made under section 290.01, subdivision 19e, not previously deducted is a depreciation or amortization allowance in the first taxable year after December 31, 2004.

(12) For purposes of calculating the adjustment for adjusted current earnings in section 56(g) of the Internal Revenue Code, the term "alternative minimum taxable income" as it is used in section 56(g) of the Internal Revenue Code, means alternative minimum taxable income as defined in this subdivision, determined without regard to the adjustment for adjusted current earnings in section 56(g) of the Internal Revenue Code.

(13) For purposes of determining the amount of adjusted current earnings under section 56(g)(3) of the Internal Revenue Code, no adjustment shall be made under section 56(g)(4) of the Internal Revenue Code with respect to (i) the amount of foreign dividend gross-up subtracted as provided in section 290.01, subdivision 19d, clause (1), (ii) the amount of refunds of income, excise, or franchise taxes subtracted as provided in section 290.01, subdivision 19d, clause (9), or (iii) the amount of royalties, fees or other like income subtracted as provided in section 290.01, subdivision 19d, clause (10).

(14) Alternative minimum taxable income excludes the income from operating in a job opportunity building zone as provided under section 469.317.

(15) Alternative minimum taxable income excludes the income from operating in a biotechnology and health sciences industry zone as provided under section 469.337.

(16) Alternative minimum taxable income excludes the income from operating in an international economic development zone as provided under section 469.326.

(17) Alternative minimum taxable income excludes the income from operating in a green job opportunity building zone as provided under section 469.367.

Items of tax preference must not be reduced below zero as a result of the modifications in this subdivision.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 15. Minnesota Statutes 2008, section 290.0922, subdivision 2, is amended to read:

Subd. 2. **Exemptions.** The following entities are exempt from the tax imposed by this section:

- (1) corporations exempt from tax under section 290.05;
- (2) real estate investment trusts;
- (3) regulated investment companies or a fund thereof; and
- (4) entities having a valid election in effect under section 860D(b) of the Internal Revenue Code;
- (5) town and farmers' mutual insurance companies;
- (6) cooperatives organized under chapter 308A or 308B that provide housing exclusively to persons age 55 and over and are classified as homesteads under section 273.124, subdivision 3;
- (7) an entity, if for the taxable year all of its property is located in a job opportunity building zone designated under section 469.314 and all of its payroll is a job opportunity building zone payroll under section 469.310; ~~and~~
- (8) an entity, if for the taxable year all of its property is located in an international economic development zone designated under section 469.322, and all of its payroll is international economic development zone payroll under section 469.321. The exemption under this clause applies to taxable years beginning during the duration of the international economic development zone; and
- (9) an entity, if for the taxable year all of its property is located in a green job opportunity building zone under section 469.360, subdivision 4, and all of its payroll is green job opportunity building zone payroll under section 469.360, subdivision 5.

Entities not specifically exempted by this subdivision are subject to tax under this section, notwithstanding section 290.05.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 16. Minnesota Statutes 2008, section 290.0922, subdivision 3, is amended to read:

Subd. 3. **Definitions.** (a) "Minnesota sales or receipts" means the total sales apportioned to Minnesota pursuant to section 290.191, subdivision 5, the total receipts attributed to Minnesota pursuant to section 290.191, subdivisions 6 to 8, and/or the total sales or receipts apportioned or attributed to Minnesota pursuant to any other apportionment formula applicable to the taxpayer.

(b) "Minnesota property" means total Minnesota tangible property as provided in section 290.191, subdivisions 9 to 11, any other tangible property located in Minnesota, but does not include: (1) property located in a job opportunity building zone designated under section 469.314, (2) property of a qualified business located in a biotechnology and health sciences industry zone designated under section 469.334, ~~or~~ (3) for taxable years beginning during the duration of the zone, property of a qualified business located in the international economic development zone designated under section 469.322, or (4) property of a qualified business located in a green job opportunity building zone as defined under section 469.360. Intangible property shall not be included in Minnesota property for purposes of this section. Taxpayers who do not utilize tangible property to apportion income shall nevertheless include Minnesota property for purposes of

this section. On a return for a short taxable year, the amount of Minnesota property owned, as determined under section 290.191, shall be included in Minnesota property based on a fraction in which the numerator is the number of days in the short taxable year and the denominator is 365.

(c) "Minnesota payrolls" means total Minnesota payrolls as provided in section 290.191, subdivision 12, but does not include: (1) job opportunity building zone payrolls under section 469.310, subdivision 8, (2) biotechnology and health sciences industry zone payrolls under section 469.330, subdivision 8, ~~or~~ (3) for taxable years beginning during the duration of the zone, international economic development zone payrolls under section 469.321, subdivision 9, (4) green job opportunity building zone payroll under section 469.360, subdivision 5. Taxpayers who do not utilize payrolls to apportion income shall nevertheless include Minnesota payrolls for purposes of this section.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 17. Minnesota Statutes 2008, section 297A.68, is amended by adding a subdivision to read:

Subd. 42. **Green job opportunity building zones.** (a) Purchases of tangible personal property or taxable services by a qualified business, as defined in section 469.360, are exempt if the property or services are primarily used or consumed in a green job opportunity building zone as defined in section 469.360.

(b) Purchase and use of construction materials and supplies used or consumed in, and equipment incorporated into, the construction of improvements to real property in a green job opportunity building zone are exempt if the improvements after completion of construction are to be used in the conduct of a qualified business, as defined in section 469.360. This exemption applies regardless of whether the purchases are made by the business or a contractor.

(c) The exemptions under this subdivision apply to a local sales and use tax regardless of whether the local sales tax is imposed on the sales taxable as defined under this chapter.

(d) This subdivision applies to sales, if the purchase was made and delivery received during the duration of the zone.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 18. **[469.360] DEFINITIONS.**

Subdivision 1. **Scope.** For purposes of sections 469.360 to 469.3693, the following terms have the meanings given.

Subd. 2. **Applicant.** "Applicant" means a local government unit or units applying for designation of an area as a green job opportunity building zone or a joint powers board, established under section 471.59, acting on behalf of two or more local government units.

Subd. 3. **Commissioner.** "Commissioner" means the commissioner of employment and economic development.

Subd. 4. **Green job opportunity building zone, green JOBZ, or zone.** "Green job opportunity building zone," "green JOBZ," or "zone" means a zone designated by the commissioner under section 469.364.

Subd. 5. **Green job opportunity building zone payroll factor.** "Green job opportunity building zone payroll factor" or "green job opportunity building zone payroll" is that portion of the payroll factor under section 290.191 that represents:

(1) wages or salaries paid to an individual for services performed in a green job opportunity building zone; or

(2) wages or salaries paid to individuals working from offices within a green job opportunity building zone if their employment requires them to work outside the zone and the work is incidental to the work performed by the individual within the zone. However, in no case does zone payroll include wages paid for work performed outside the zone of an employee who performs more than ten percent of total services for the employer outside the zone.

Subd. 6. **Green job opportunity building zone percentage or zone percentage.** "Green job opportunity building zone percentage" or "zone percentage" means the following fraction reduced to a percentage:

(1) the numerator of the fraction is:

(i) the ratio of the taxpayer's property factor under section 290.191 located in the zone for the taxable year over the property factor numerator determined under section 290.191, plus

(ii) the ratio of the taxpayer's green job opportunity building zone payroll factor under subdivision 5 over the payroll factor numerator determined under section 290.191; and

(2) the denominator of the fraction is two.

When calculating the zone percentage for a business that is part of a unitary business as defined under section 290.17, subdivision 4, the denominator of the payroll and property factors is the Minnesota payroll and property of the unitary business as reported on the combined report under section 290.17, subdivision 4, paragraph (j).

Subd. 7. **Local government unit.** "Local government unit" means a statutory or home rule charter city, county, town, Iron Range resources and rehabilitation agency, regional development commission, or a federally designated economic development district.

Subd. 8. **Person.** "Person" includes an individual, corporation, partnership, limited liability company, association, or any other entity.

Subd. 9. **Qualified business.** (a) A person carrying on a trade or business at a place of business located within a green job opportunity building zone is a qualified business for the purposes of sections 469.360 to 469.3693 according to the criteria in paragraphs (b) to (f).

(b) A person is a qualified business only on those parcels of land for which the person has entered into a business subsidy agreement approved by the commissioner, as required under section 469.363, with the appropriate local government unit in which the parcels are located.

(c) A person is not a qualified business unless the business meets all of the requirements of paragraph (b) and either meets the green economy definition specified in section 116J.437 or:

(1) is predominantly engaged in one or more of the following industry sectors:

(i) green products: businesses related to the manufacture of products, used by the building, transport, consumer products and industrial products sectors, that reduce environmental impact and increase the efficiency of the use of resources such as energy, water, and materials;

(ii) renewable energy: businesses related to the production of energy from natural resources such as solar, wind, hydropower, geothermal, biomass (including, but not limited to, animal waste and crop waste) and biofuels (including, but not limited to, ethanol and biodiesel), as well as from waste heat recovery and from the use of biomass for energy production including cogeneration;

(iii) green services: businesses that provide services that help other businesses or consumers utilize green products and technologies, build energy infrastructure, recycle, and manage waste; or

(iv) environmental conservation: businesses related to the conservation of energy, air, water, and land, including air emissions control, environmental monitoring and compliance, water conservation, wastewater treatment, land management (including but not limited to prairie), natural pesticides, aquaculture, and organic farming;

(2) is a new facility in Minnesota, not a relocation of an existing Minnesota facility; and

(3) enters a business subsidy agreement that:

(i) provides for repayment of all tax benefits enumerated under section 469.365 to the business under the procedures in section 469.369, if the requirements of this subdivision are not met for the taxable year or for taxes payable during the year in which the requirements were not met; and

(ii) contains any other terms the commissioner determines appropriate.

(d) A business is not a qualified business if, at its location or locations in the zone, the business is primarily engaged in making retail sales to purchasers who are physically present at the business's zone location.

(e) A qualifying business must pay each employee compensation, including benefits not mandated by law, that on an annualized basis is equal to at least 110 percent of the federal poverty level for a family of four.

(f) A qualifying business must pay prevailing wage for construction, installation, remodeling, and repair as required by section 116J.871.

Subd. 10. **Relocation.** (a) "Relocation" means that the trade or business:

(1) ceases one or more operations or functions at another location in Minnesota and begins performing substantially the same operations or functions at a location in a green job opportunity building zone; or

(2) reduces employment at another location in Minnesota during a period starting one year before and ending one year after it begins operations in a green job opportunity building zone and its employees in the zone are engaged in the same line of business as the employees at the location where it reduced employment.

(b) "Relocation" does not include establishing a new facility by a business that does not replace or supplant an existing operation or employment, in whole or in part.

(c) "Trade or business" means any business entity that is substantially similar in operation or ownership to the business entity seeking to be a qualified business under this section.

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

Sec. 19. **[469.361] GREEN JOB OPPORTUNITY BUILDING ZONES; LIMITATIONS.**

Subdivision. 1. **Zones.** The area of a green job opportunity building zone must consist of defined property boundaries specified in the business subsidy agreement.

Subd. 2. **Location.** A green job opportunity building zone may be located anywhere in Minnesota.

Subd. 3. **Border city development zones.** (a) The area of a green job opportunity building zone must not include the area of a border city development zone designated under section 469.1731. The city must remove property from a border city development zone contingent upon the area being designated as a green job opportunity building zone. Before removing a parcel of property from a border city development zone, the city must obtain the written consent to the removal from each recipient that is located on the parcel and receives incentives under the border city development zone. Consent of any other property owner or taxpayer in the border city development zone is not required.

(b) A city must not provide tax incentives under section 469.1734 to individuals or businesses for operations or activity in a green job opportunity building zone.

Subd. 4. **Duration limit.** (a) The maximum duration of a zone is 12 years. The local government unit may request a shorter duration. The commissioner may specify a shorter duration, regardless of the requested duration, in order to ensure that benefits to the state outweigh the costs.

(b) The commissioner may not approve any business subsidy agreements after December 31, 2015.

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

Sec. 20. **[469.362] APPLICATION FOR DESIGNATION.**

Subdivision 1. **Eligibility.** One or more local government units, or a joint powers board under section 471.59, acting on behalf of two or more units, may apply for designation of an area as a green job opportunity building zone. All or part of the area proposed for designation as a zone must be located within the boundaries of each of the governmental units.

Subd. 2. **Application.** In order to receive designation for a green job opportunity building zone, a local government unit must submit an application to the commissioner in the form and manner designated by the commissioner.

Subd. 3. **State review criteria.** (a) The commissioner may only approve an application after considering:

(1) whether the business has local or Minnesota competitors that will be significantly and adversely affected by the business subsidy agreement;

(2) whether the proposed job creation, job retention, and capital investment is commensurate

with the estimated tax benefits provided to the business by participating in green JOBZ; and

(3) whether other financial assistance is available.

(b) Additionally, the commissioner may only approve a business subsidy agreement after considering if without the estimated tax benefits, the business:

(1) would not have begun operations within Minnesota;

(2) would not have relocated from outside the state to Minnesota;

(3) would have moved to another state or expanded in another state rather than remaining or expanding in Minnesota; or

(4) would not have opened a new facility in Minnesota.

(c) The local government unit and the qualified business must provide the commissioner with the information that the commissioner needs to review a business subsidy agreement under paragraphs (a) and (b). The information must be in the form and manner required by the commissioner.

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

Sec. 21. [469.363] BUSINESS SUBSIDY AGREEMENTS; REPORTS.

Subdivision 1. **Green JOBZ business subsidy agreement.** A business subsidy agreement required under section 469.360, subdivision 9, paragraph (c), clause (3), must comply with this section.

Subd. 2. **Business subsidy agreement requirements.** A business subsidy agreement is not effective until the commissioner has approved the agreement in writing. The commissioner may not approve an agreement that violates sections 116J.993 to 116J.995 or 469.360 to 469.3701. The commissioner may not approve an agreement unless:

(1) the qualified business is required to create or retain a minimum number of jobs;

(2) the agreement defines "jobs" for purposes of determining compliance with wage and job goals as all jobs that constitute "employment" for purposes of state unemployment insurance;

(3) the qualified business is required to report all jobs created or retained because of green JOBZ as a separate business location for purposes of section 268.044; and

(4) the qualified business agrees to provide the appropriate data practices release so that the commissioner of revenue and the commissioner of employment and economic development can monitor compliance with the terms of the agreement.

Subd. 3. **Standard agreement.** The commissioner must develop and require the use of a standard business subsidy agreement that imposes definitive and enforceable obligations on the qualified business.

Subd. 4. **Business subsidy reports.** (a) A local government unit must report to the commissioner on the two-year anniversary date of the business subsidy agreement on the progress of the qualified business in meeting the goals listed in the business subsidy agreement.

(b) A local government unit must annually report to the commissioner on the progress of the

qualified business in meeting the goals listed in the business subsidy agreement as required under section 116J.994, subdivisions 7 and 8.

(c) The commissioner must hold a qualified business out of compliance or remove the business from the program if the qualified business fails to provide the information requested by the local government unit for the report under paragraph (a) within 30 days of written notice that the information is overdue.

Subd. 5. **Public notice and hearing.** A local government unit must provide public notice and hearing as required under section 116J.994, subdivision 5, before approving a business subsidy agreement. Public notice of a proposed business subsidy agreement must be published in a local newspaper of general circulation. The public hearing must be held in a location specified by the local government unit. Notwithstanding the requirements of section 116J.994, subdivision 5, the commissioner is not required to provide an additional public notice and hearing when entering into a business subsidy agreement with a local government unit and a qualified business.

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

Sec. 22. **[469.364] DESIGNATION OF GREEN JOB OPPORTUNITY BUILDING ZONES.**

Subdivision 1. **Designation schedule.** Green job opportunity building zones are designated continuously upon approval of an application by the commissioner. The duration of the zone, as defined in section 469.361, subdivision 4, starts from the date the commissioner approves the business subsidy agreement.

Subd. 2. **Geographic distribution.** The commissioner shall have as a goal the geographic distribution of zones around the state.

Subd. 3. **Rulemaking exemption.** The commissioner's actions in establishing procedures, requirements, and making determinations to administer sections 469.360 to 469.3693 are not a rule for purposes of chapter 14 and are not subject to the Administrative Procedure Act contained in chapter 14 and are not subject to section 14.386.

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

Sec. 23. **[469.365] TAX INCENTIVES AVAILABLE IN ZONES.**

Qualified businesses that operate in a green job opportunity building zone, individuals who invest in a qualified business that operates in a green job opportunity building zone, and property located in a green job opportunity building zone qualify for:

- (1) exemption from individual income taxes as provided under section 469.366;
- (2) exemption from corporate franchise taxes as provided under section 469.367;
- (3) exemption from the state sales and use tax and any local sales and use taxes on qualifying purchases as provided in section 297A.68, subdivision 42;
- (4) exemption from the property tax as provided in section 272.02, subdivision 90;
- (5) exemption from the wind energy production tax under section 272.029, subdivision 7; and

(6) the jobs credit allowed under section 469.368.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 24. **[469.366] INDIVIDUAL INCOME TAX EXEMPTION.**

Subdivision 1. Application. An individual, estate, or trust operating a trade or business in a green job opportunity building zone, and an individual, estate, or trust making a qualifying investment in a qualified business operating in a green job opportunity building zone qualifies for the exemptions from taxes imposed under chapter 290, as provided in this section. The exemptions provided under this section apply only to the extent that the income otherwise would be taxable under chapter 290. Subtractions under this section from federal taxable income, alternative minimum taxable income, or any other base subject to tax are limited to the amount that otherwise would be included in the tax base absent the exemption under this section. This section applies only to taxable years beginning during the duration of the green job opportunity building zone.

Subd. 2. Rents. An individual, estate, or trust is exempt from the taxes imposed under chapter 290 on net rents derived from real or tangible personal property used by a qualified business and located in a zone for a taxable year in which the zone was designated a green job opportunity building zone. If tangible personal property was used both within and outside of the zone by the qualified business, the exemption amount for the net rental income must be multiplied by a fraction, the numerator of which is the number of days the property was used in the zone and the denominator of which is the total days the property is rented by the qualified business.

Subd. 3. Business income. An individual, estate, or trust is exempt from the taxes imposed under chapter 290 on net income from the operation of a qualified business in a green job opportunity building zone. If the trade or business is carried on within and without the zone and the individual is not a resident of Minnesota, or the taxpayer is an estate or trust, the exemption must be apportioned based on the zone percentage and the relocation payroll percentage for the taxable year. If the trade or business is carried on within and without the zone and the individual is a resident of Minnesota, the exemption must be apportioned based on the zone percentage and the relocation payroll percentage for the taxable year, except the ratios under section 469.360, subdivision 6, clause (1), items (i) and (ii), must use the denominators of the property and payroll factors determined under section 290.191. No subtraction is allowed under this section in excess of 20 percent of the sum of the green job opportunity building zone payroll and the adjusted basis of the property at the time that the property is first used in the green job opportunity building zone by the business.

Subd. 4. Capital gains. (a) An individual, estate, or trust is exempt from the taxes imposed under chapter 290 on:

(1) net gain derived on a sale or exchange of real property located in the zone and used by a qualified business. If the property was held by the individual, estate, or trust during a period when the zone was not designated, the gain must be prorated based on the percentage of time, measured in calendar days, that the real property was held by the individual, estate, or trust during the period the zone designation was in effect to the total period of time the real property was held by the individual;

(2) net gain derived on a sale or exchange of tangible personal property used by a qualified business in the zone. If the property was held by the individual, estate, or trust during a period when the zone was not designated, the gain must be prorated based on the percentage of time, measured in calendar days, that the property was held by the individual, estate, or trust during the period the zone

designation was in effect to the total period of time the property was held by the individual. If the tangible personal property was used outside of the zone during the period of the zone's designation, the exemption must be multiplied by a fraction, the numerator of which is the number of days the property was used in the zone during the time of the designation and the denominator of which is the total days the property was held during the time of the designation; and

(3) net gain derived on a sale of an ownership interest in a qualified business operating in the green job opportunity building zone, meeting the requirements of paragraph (b). The exemption on the gain must be multiplied by the zone percentage of the business for the taxable year prior to the sale.

(b) A qualified business meets the requirements of paragraph (a), clause (3), if it is a corporation, an S corporation, or a partnership, and for the taxable year its green job opportunity building zone percentage exceeds 25 percent. For purposes of paragraph (a), clause (3), the zone percentage must be calculated by modifying the ratios under section 469.360, subdivision 6, clause (1), items (i) and (ii), to use the denominators of the property and payroll factors determined under section 290.191. Upon the request of an individual, estate, or trust holding an ownership interest in the entity, the entity must certify to the owner, in writing, the green job opportunity building zone percentage needed to determine the exemption.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 25. [469.367] CORPORATE FRANCHISE TAX EXEMPTION.

(a) A qualified business is exempt from taxation under section 290.02, the alternative minimum tax under section 290.0921, and the minimum fee under section 290.0922, on the portion of its income attributable to operations within the zone. This exemption is determined as follows:

(1) for purposes of the tax imposed under section 290.02, by multiplying its taxable net income by its zone percentage and by its relocation payroll percentage and subtracting the result in determining taxable income;

(2) for purposes of the alternative minimum tax under section 290.0921, by multiplying its alternative minimum taxable income by its zone percentage and by its relocation payroll percentage and reducing alternative minimum taxable income by this amount; and

(3) for purposes of the minimum fee under section 290.0922, by excluding property and payroll in the zone from the computations of the fee or by exempting the entity under section 290.0922, subdivision 2, clause (9).

(b) No subtraction is allowed under this section in excess of 20 percent of the sum of the corporation's green job opportunity building zone payroll and the adjusted basis of the property at the time that the property is first used in the green job opportunity building zone by the corporation.

(c) This section applies only to taxable years beginning during the duration of the green job opportunity building zone.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 26. [469.368] GREEN JOBS CREDIT.

Subdivision 1. **Credit allowed.** A qualified business is allowed a credit against the taxes imposed

under chapter 290. The credit equals seven percent of the:

(1) zone payroll for the taxable year; minus

(2) the current inflation adjusted job opportunity zone wage threshold determined annually by the Department of Revenue as defined in section 469.318, subdivision 1, clause (2), and subdivision 3, multiplied by the number of full-time equivalent employees that the qualified business employs in the green job opportunity building zone for the taxable year.

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

(b) "Full-time equivalent employees" means the equivalent of annualized expected hours of work equal to 2,080 hours.

(c) "Zone payroll" means wages or salaries used to determine the zone payroll factor for the qualified business, less the amount of compensation attributable to any employee that exceeds the ceiling calculated in section 469.318, subdivisions 2, paragraph (e), and 3.

Subd. 3. **Refundable.** If the amount of the credit exceeds the liability for tax under chapter 290, the commissioner of revenue shall refund the excess to the qualified business.

Subd. 4. **Appropriation.** An amount sufficient to pay the refunds authorized by this section is appropriated to the commissioner of revenue from the general fund.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 27. [469.369] REPAYMENT OF TAX BENEFITS BY BUSINESSES THAT NO LONGER OPERATE IN A ZONE.

Subdivision 1. **Repayment obligation.** A business must repay the total tax benefits listed in section 469.365 received during the two years immediately before it (1) ceased to perform a substantial level of activities described in the business subsidy agreement, or (2) otherwise ceased to be a qualified business, other than those subject to the provisions of section 469.3691.

Subd. 1a. **Repayment obligation of businesses not operating in zone.** Persons that receive benefits without operating a business in a zone are subject to repayment under this section if the business for which those benefits relate is subject to repayment under this section. Such persons are deemed to have ceased performing in the zone on the same day that the qualified business for which the benefits relate becomes subject to repayment under subdivision 1.

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

(b) "Business" means any person that received tax benefits enumerated in section 469.365.

(c) "Commissioner" means the commissioner of revenue.

(d) "Persons that receive benefits without operating a business in a zone" means persons that claim benefits under section 469.366, subdivision 2 or 4, as well as persons that own property leased by a qualified business and are eligible for benefits under section 272.02, subdivision 90, or 297A.68, subdivision 42, paragraph (b).

Subd. 3. **Disposition of repayment.** The repayment must be paid to the state to the extent it represents a state tax reduction and to the county to the extent it represents a property tax reduction. Any amount repaid to the state must be deposited in the general fund. Any amount repaid to the county for the property tax exemption must be distributed to the taxing authorities with authority to levy taxes in the zone in the same manner provided for distribution of payment of delinquent property taxes. Any repayment of local sales taxes must be repaid to the commissioner for distribution to the city or county imposing the local sales tax.

Subd. 4. **Repayment procedures.** (a) For the repayment of taxes imposed under chapter 290 or 297A or local taxes collected pursuant to section 297A.99, a business must file an amended return with the commissioner of revenue and pay any taxes required to be repaid within 30 days after becoming subject to repayment under this section. The amount required to be repaid is determined by calculating the tax for the period or periods for which repayment is required without regard to the exemptions and credits allowed under section 469.365.

(b) For the repayment of taxes imposed under chapter 297B, a business must pay any taxes required to be repaid to the motor vehicle registrar, as agent for the commissioner of revenue, within 30 days after becoming subject to repayment under this section.

(c) For the repayment of property taxes, the county auditor shall prepare a tax statement for the business, applying the applicable tax extension rates for each payable year and provide a copy to the business and to the taxpayer of record. The business must pay the taxes to the county treasurer within 30 days after receipt of the tax statement. The business or the taxpayer of record may appeal the valuation and determination of the property tax to the Tax Court within 30 days after receipt of the tax statement.

(d) The provisions of chapters 270C and 289A relating to the commissioner's authority to audit, assess, and collect the tax and to hear appeals are applicable to the repayment required under paragraph (a). The commissioner may impose civil penalties as provided in chapter 289A, and the additional tax and penalties are subject to interest at the rate provided in section 270C.40, from 30 days after becoming subject to repayment under this section until the date the tax is paid.

(e) If a property tax is not repaid under paragraph (c), the county treasurer shall add the amount required to be repaid to the property taxes assessed against the property for payment in the year following the year in which the auditor provided the statement under paragraph (c).

(f) For determining the tax required to be repaid, a reduction of a state or local sales or use tax is deemed to have been received on the date that the good or service was purchased or first put to a taxable use. In the case of an income tax or franchise tax, including the credit payable under section 469.368, a reduction of tax is deemed to have been received for the two most recent tax years that have ended prior to the date that the business became subject to repayment under this section. In the case of a property tax, a reduction of tax is deemed to have been received for the taxes payable in the year that the business became subject to repayment under this section and for the taxes payable in the prior year.

(g) The commissioner may assess the repayment of taxes under paragraph (d) any time within two years after the business becomes subject to repayment under subdivision 1, or within any period of limitations for the assessment of tax under section 289A.38, whichever period is later. The county auditor may send the statement under paragraph (c) any time within three years after the business becomes subject to repayment under subdivision 1.

(h) A business is not entitled to any income tax or franchise tax benefits, including refundable credits, for any part of the year in which the business becomes subject to repayment under this section nor for any year thereafter. Property is not exempt from tax under section 272.02, subdivision 90, for any taxes payable in the year following the year in which the property became subject to repayment under this section nor for any year thereafter. A business is not eligible for any sales tax benefits beginning with goods or services purchased or first put to a taxable use on the day that the business becomes subject to repayment under this section.

Subd. 5. **Waiver authority.** (a) The commissioner may waive all or part of a repayment required under subdivision 1, if the commissioner, in consultation with the commissioner of employment and economic development and appropriate officials from the local government units in which the qualified business is located, determines that requiring repayment of the tax is not in the best interest of the state or the local government units and the business ceased operating as a result of circumstances beyond its control including, but not limited to:

- (1) a natural disaster;
- (2) unforeseen industry trends; or
- (3) loss of a major supplier or customer.

(b)(1) The commissioner shall waive repayment required under subdivision 1a if the commissioner has waived repayment by the operating business under subdivision 1, unless the person that received benefits without having to operate a business in the zone was a contributing factor in the qualified business becoming subject to repayment under subdivision 1;

(2) the commissioner shall waive the repayment required under subdivision 1a, even if the repayment has not been waived for the operating business if:

(i) the person that received benefits without having to operate a business in the zone and the business that operated in the zone are not related parties as defined in section 267(b) of the Internal Revenue Code of 1986, as amended through December 31, 2007; and

(ii) actions of the person were not a contributing factor in the qualified business becoming subject to repayment under subdivision 1.

Subd. 6. **Reconciliation.** Where this section is inconsistent with section 116J.994, subdivision 3, paragraph (e), or 6, or any other provisions of sections 116J.993 to 116J.995, this section prevails.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 28. **[469.3691] BREACH OF AGREEMENTS BY BUSINESSES THAT CONTINUE TO OPERATE IN ZONE.**

(a) A "business in violation of its business subsidy agreement but not subject to section 469.369" means a business that is operating in violation of the business subsidy agreement but maintains a level of operations in the zone that does not subject it to the repayment provisions of section 469.369, subdivision 1.

(b) A business described in paragraph (a) that does not sign a new or amended business subsidy agreement, as authorized under paragraph (h), is subject to repayment of benefits under section 469.369 from the day that it ceases to perform in the zone a substantial level of activities described

in the business subsidy agreement.

(c) A business described in paragraph (a) ceases being a qualified business after the last day that it has to meet the goals stated in the agreement. The commissioner may extend for up to one year the period for meeting any goals provided in an agreement.

(d) A business is not entitled to any income tax or franchise tax benefits, including refundable credits, for any part of the year in which the business is no longer a qualified business under paragraph (c), and thereafter. A business is not eligible for sales tax benefits beginning with goods or services purchased or put to a taxable use on the day that it is no longer a qualified business under paragraph (c). Property is not exempt from tax under section 272.02, subdivision 90, for any taxes payable in the year following the year in which the business is no longer a qualified business under paragraph (c), and thereafter.

(e) A business described in paragraph (a) that wants to resume eligibility for benefits under section 469.365 must request that the commissioner of employment and economic development determine the length of time that the business is ineligible for benefits. The commissioner shall determine the length of ineligibility by applying the proportionate level of performance under the agreement to the total duration of the zone as measured from the date that the business subsidy agreement was executed. The length of time must not be less than one full year for each tax benefit listed in section 469.365. The commissioner of employment and economic development and the appropriate local government officials shall consult with the commissioner of revenue to ensure that the period of ineligibility includes at least one full year of benefits for each tax.

(f) The length of ineligibility determined under paragraph (e) must be applied by reducing the zone duration for the property by the duration of the ineligibility.

(g) The zone duration of property that has been adjusted under paragraph (f) must not be altered again to permit the business additional benefits under section 469.365.

(h) A business described in paragraph (a) becomes eligible for benefits available under section 469.365 by entering into a new or amended business subsidy agreement, to be approved by the commissioner, with the appropriate local government unit. The new or amended agreement must cover a period beginning from the date of ineligibility under the original business subsidy agreement, through the zone duration determined by the commissioner under paragraph (f). No exemption of property taxes under section 272.02, subdivision 90, is available under the new or amended agreement for property taxes due or paid before the date of the final execution of the new or amended agreement, but unpaid taxes due after that date need not be paid.

(i) A business that violates the terms of an agreement authorized under paragraph (h) is permanently barred from seeking benefits under section 469.365 and is subject to the repayment provisions under section 469.369 effective from the day that the business ceases to operate as a qualified business in the zone under the second agreement.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 29. [469.3692] PROHIBITION AGAINST AMENDMENTS TO BUSINESS SUBSIDY AGREEMENT.

Except as authorized under section 469.3691, under no circumstance shall terms of any agreement required as a condition for eligibility for benefits listed under section 469.365 be

amended to change job creation, job retention, or wage goals included in the agreement.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 30. [469.3693] CERTIFICATION OF CONTINUING ELIGIBILITY FOR GREEN JOBZ BENEFITS.

(a) By October 15 of each year, every qualified business must certify to the commissioner of revenue, on a form prescribed by the commissioner of revenue, whether it is in compliance with any agreement required as a condition for eligibility for benefits listed under section 469.365. A business that fails to submit the certification, or any business, including those still operating in the zone, that submits a certification that the commissioner of revenue later determines materially misrepresents the business's compliance with the agreement, is subject to the repayment provisions under section 469.369 from January 1 of the year in which the report is due or the date that the business became subject to section 469.369, whichever is earlier. Any such business is permanently barred from obtaining benefits under section 469.365. For purposes of this section, the bar applies to an entity and also applies to any individuals or entities that have an ownership interest of at least 20 percent of the entity.

(b) Before the sanctions under paragraph (a) apply to a business that fails to submit the certification, the commissioner of revenue shall send notice to the business, demanding that the certification be submitted within 30 days and advising the business of the consequences for failing to do so. The commissioner of revenue shall notify the commissioner of employment and economic development and the appropriate green job opportunity subzone administrator whenever notice is sent to a business under this paragraph.

(c) The certification required under this section is public.

(d) The commissioner of revenue shall promptly notify the commissioner of employment and economic development of all businesses that certify that they are not in compliance with the terms of their business subsidy agreement and all businesses that fail to file the certification.

EFFECTIVE DATE. This section is effective July 1, 2009.

Sec. 31. [469.3701] STATE AUDITOR; AUDITS OF GREEN JOB OPPORTUNITY BUILDING ZONES AND BUSINESS SUBSIDY AGREEMENTS.

The Office of the State Auditor may annually audit the creation and operation of all green job opportunity building zones and business subsidy agreements entered into under sections 469.360 to 469.3693. To the extent necessary to perform this audit, the state auditor may request from the commissioner of revenue tax return information of taxpayers who are eligible to receive tax benefits authorized under section 469.365. To the extent necessary to perform this audit, the state auditor may request from the commissioner of employment and economic development wage detail report information required under section 268.044 of taxpayers eligible to receive tax benefits authorized under section 469.365.

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

Amend the title accordingly

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 30 and nays 35, as follows:

Those who voted in the affirmative were:

Anderson	Frederickson	Jungbauer	Olseen	Rosen
Clark	Gerlach	Koch	Olson, G.	Senjem
Day	Gimse	Koering	Olson, M.	Skogen
Dille	Hann	Kubly	Ortman	Sparks
Fischbach	Ingebrigtsen	Limmer	Pariseau	Stumpf
Fobbe	Johnson	Michel	Robling	Vandevveer

Those who voted in the negative were:

Bakk	Doll	Lourey	Pogemiller	Sheran
Betzold	Erickson Ropes	Lynch	Prettner Solon	Sieben
Carlson	Foley	Marty	Rest	Skoe
Chaudhary	Higgins	Metzen	Rummel	Tomassoni
Cohen	Kelash	Moua	Saltzman	Torres Ray
Dahle	Langseth	Murphy	Saxhaug	Vickerman
Dibble	Latz	Pappas	Scheid	Wiger

The motion did not prevail. So the amendment was not adopted.

Senator Hann moved to amend S.F. No. 2074 as follows:

Page 163, delete section 7

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 24 and nays 41, as follows:

Those who voted in the affirmative were:

Day	Gerlach	Jungbauer	Michel	Robling
Dille	Gimse	Koch	Olson, G.	Rosen
Doll	Hann	Koering	Olson, M.	Senjem
Fischbach	Ingebrigtsen	Limmer	Ortman	Vandevveer
Frederickson	Johnson	Marty	Pariseau	

Those who voted in the negative were:

Anderson	Erickson Ropes	Lynch	Rummel	Stumpf
Bakk	Fobbe	Metzen	Saltzman	Tomassoni
Betzold	Foley	Moua	Saxhaug	Torres Ray
Carlson	Higgins	Murphy	Scheid	Vickerman
Chaudhary	Kelash	Olseen	Sheran	Wiger
Clark	Kubly	Pappas	Sieben	
Cohen	Langseth	Pogemiller	Skoe	
Dahle	Latz	Prettner Solon	Skogen	
Dibble	Lourey	Rest	Sparks	

The motion did not prevail. So the amendment was not adopted.

Senator Vandevveer moved to amend S.F. No. 2074 as follows:

Page 109, after line 26, insert:

"Sec. 54. Laws 2009, chapter 12, article 2, section 5, subdivision 1, is amended to read:

Subdivision 1. **Definitions.** (a) In this section, the terms defined in this subdivision have the meanings given them.

(b) "Conservation management plan" means a written document ~~approved by the soil and water conservation district~~ providing a framework for site-specific healthy, productive, and sustainable conservation resources. A conservation management plan must include at least the following:

- (1) conservation management goals for the land;
- (2) a reliable field inventory of the individual conservation practices and cover types;
- (3) a description of the soil type and quality;
- (4) an aerial photo or map of the vegetation and other natural features of the land clearly indicating the boundaries of the conservation land;
- (5) the proposed future conditions of the land;
- (6) prescriptions to meet proposed future conditions of the land;
- (7) a recommended timetable for implementing the prescribed practices; and
- (8) a legal description of the land encompassing the parcels included in the plan.

~~(e)~~ The Board of Water and Soil Resources shall develop and distribute guidance for conservation management plan preparation and approval and provide a training course for plan writers that consists of up to eight hours of instruction. The board may charge a fee for the course.

~~(d)~~ The commissioner of revenue is the final arbiter of disputes arising over plan approvals.

(c) "Approved plan writers" are natural resource professionals who are self-employed, employed by private companies or individuals, nonprofit organizations, local units of government, or public agencies. Persons employed to write conservation plans for soil and water conservation districts or federal agencies and University of Minnesota extension agents are deemed to meet the standards required under this subdivision. All other plan writers must have attended the training course provided by the Board of Water and Soil Resources."

Page 110, line 4, reinstate the stricken language

Page 110, line 5, reinstate the stricken language and delete the new language

The motion prevailed. So the amendment was adopted.

Senator Vandever moved to amend S.F. No. 2074 as follows:

Page 112, line 3, delete "If"

Page 112, line 4, delete "decides to" and insert "must" and delete ", the order must"

Page 112, line 5, delete "be issued" and insert "accompanied by a statement of the commissioner's reasons for the order," and delete "If" and insert "When"

The motion prevailed. So the amendment was adopted.

Senator Vandever moved to amend S.F. No. 2074 as follows:

Page 227, after line 28, insert:

"Sec. 2. Minnesota Statutes 2008, section 103D.351, is amended to read:

103D.351 ANNUAL REPORT.

(a) The managers must prepare a yearly report of the financial conditions of the watershed district, the status of all projects, the business transacted by the watershed district, other matters affecting the interests of the watershed district, and a discussion of the managers' plans for the succeeding year.

(b) Copies of the report must be transmitted to the Board of Water and Soil Resources, the commissioner, ~~and~~ the director, and the county board of each county in the watershed within a reasonable time.

Sec. 3. Minnesota Statutes 2008, section 103D.911, subdivision 2, is amended to read:

Subd. 2. **Adoption; approval of county.** (a) On or before ~~September 15~~ August 15 of each year, the managers shall adopt a budget for the next year ~~and~~, decide on a revenue plan, which includes the total amount necessary to be raised from ad valorem tax levies, fees, or other assessments to meet the watershed district's budget, and submit a copy of the budget and revenue plan to the county board of each county in the watershed district for review.

(b) The county board of each county in the watershed district must approve the watershed district's revenue plan. When a watershed district is located in more than one county, the following process for granting approval of a revenue plan applies:

(1) when there is an odd number of counties, a majority of the counties must approve, with each county having a vote as determined under paragraph (c); or

(2) when there is an even number of counties, a majority of the county board members from all of the counties must approve, with each county board member having a vote as determined under paragraph (c).

(c) When a county is located entirely within a watershed district, the county or board member shall get a vote equal to one. When a portion of the county is located within a watershed district, the county or board member shall get a vote equal to .75, .5, or .25, to be determined by the Board of Water and Soil Resources based upon the percentage of the county's land within the watershed district.

(d) Failure of a county to approve or disapprove the revenue plan in writing within 30 days of receiving the plan is deemed to be approval.

Sec. 4. Minnesota Statutes 2008, section 103D.915, subdivision 1, is amended to read:

Subdivision 1. **Certification to auditor.** After adoption of the budget and approval of the revenue plan by the county, and no later than September 15, the secretary of the watershed district shall certify to the auditor of each county within the watershed district the county's share of the tax, which shall be an amount bearing the same proportion to the total levy as the net tax capacity of the area of the county within the watershed bears to the net tax capacity of the entire watershed district. The maximum amount of a levy may not exceed the amount provided in section 103D.905."

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 18 and nays 45, as follows:

Those who voted in the affirmative were:

Day	Hann	Koch	Olson, G.	Saltzman
Doll	Ingebrigtsen	Koering	Ortman	Senjem
Gerlach	Johnson	Limmer	Pariseau	
Gimse	Jungbauer	Michel	Robling	

Those who voted in the negative were:

Anderson	Dille	Latz	Pappas	Sieben
Bakk	Erickson Ropes	Lourey	Pogemiller	Skoe
Betzold	Fobbe	Lynch	Prettner Solon	Skogen
Carlson	Foley	Marty	Rest	Sparks
Chaudhary	Frederickson	Metzen	Rosen	Stumpf
Clark	Higgins	Moua	Rummel	Tomassoni
Cohen	Kelash	Murphy	Saxhaug	Torres Ray
Dahle	Kubly	Olseen	Scheid	Vickerman
Dibble	Langseth	Olson, M.	Sheran	Wiger

The motion did not prevail. So the amendment was not adopted.

Senator Vandever moved to amend S.F. No. 2074 as follows:

Page 87, lines 9 to 11, reinstate the stricken language

Page 87, lines 13 and 15, reinstate the stricken language and delete the new language

Pages 95 to 96, delete sections 26 and 27

Page 113, delete lines 1 and 2

Page 113, line 3, delete "(c)" and insert "(b)"

The question was taken on the adoption of the amendment.

The roll was called, and there were yeas 22 and nays 43, as follows:

Those who voted in the affirmative were:

Day	Hann	Koering	Ortman	Senjem
Doll	Ingebrigtsen	Limmer	Pariseau	Vandever
Fischbach	Johnson	Michel	Robling	
Gerlach	Jungbauer	Olson, G.	Rosen	
Gimse	Koch	Olson, M.	Saltzman	

Those who voted in the negative were:

Anderson	Dibble	Latz	Pogemiller	Skogen
Bakk	Dille	Lourey	Prettner Solon	Sparks
Berglin	Fobbe	Lynch	Rest	Stumpf
Betzold	Foley	Marty	Rummel	Tomassoni
Carlson	Frederickson	Metzen	Saxhaug	Torres Ray
Chaudhary	Higgins	Moua	Scheid	Vickerman
Clark	Kelash	Murphy	Sheran	Wiger
Cohen	Kubly	Olseen	Sieben	
Dahle	Langseth	Pappas	Skoe	

The motion did not prevail. So the amendment was not adopted.

Senator Murphy moved to amend S.F. No. 2074 as follows:

Page 57, after line 33, insert:

"Sec. 4. Minnesota Statutes 2008, section 297A.71, is amended by adding a subdivision to read:

Subd. 41. **Construction materials; meat processing facility.** Materials and supplies used or consumed in, and equipment incorporated into, the construction or improvement of a meat processing facility. This facility must be constructed to replace a meat processing facility destroyed in a fire in April 2009, that employed more than 200 employees at the time of the destruction. The tax must be imposed and collected as if the rate under section 297A.62, subdivision 1, applied and then refunded after June 30, 2011, in the manner provided in section 297A.75.

EFFECTIVE DATE. This section is effective for sales and purchases made after April 30, 2009."

Page 58, line 25, delete "and"

Page 58, line 27, reinstate the stricken language and insert "and"

Page 58, after line 27, insert:

"(11) materials, supplies, and equipment for construction or improvement of a meat processing facility exempt under section 297A.71, subdivision 41."

Page 58, line 33, after "2009" insert ", except that clause (11) is effective for sales and purchases beginning after April 30, 2009"

Page 59, line 4, delete "and (2)" and insert ", (2) and (11)"

Page 59, line 20, after "2009" insert ", except that clause (1) related to section 297A.71, subdivision 41, is effective for sales and purchases beginning after April 30, 2009"

Page 119, after line 18, insert:

"(z) The city aid base is increased by \$163,036 in calendar years 2010 and 2011 only, and the minimum and maximum total amount of aid it may receive under section 477A.013, subdivision 9, is also increased by \$163,036 in calendar years 2010 and 2011 only, provided that the city is located outside the seven-county metropolitan area, with a 2006 population greater than 3,500, had a pre-1940 housing percentage greater than 29 percent, a commercial-industrial percentage less than nine percent, and had a population decline percentage of zero based on the data used to certify the 2009 aid distribution."

Re-number the sections in sequence and correct the internal references

Amend the title accordingly

Senator Bakk moved to amend the Murphy amendment to S.F. No. 2074 as follows:

Page 1, line 7, after "facility" insert "are exempt"

The motion prevailed. So the amendment to the amendment was adopted.

The question recurred on the adoption of the Murphy amendment, as amended. The motion prevailed. So the amendment, as amended, was adopted.

Senator Torres Ray moved to amend S.F. No. 2074 as follows:

Page 112, after line 8, insert:

"Sec. 57. **ABATEMENTS FOR BUSINESSES WITH DISRUPTED ACCESS.**

A governing body of a municipality may abate the taxes imposed by it, in whole or in part, on the property of a business with an estimated market value of \$250,000 or less, if access to the property has been impeded for a period of more than three consecutive months, resulting in loss of revenue to the business, due to a public transportation project in the vicinity of the business.

EFFECTIVE DATE. This section is effective for taxes payable in 2010 or thereafter."

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The motion prevailed. So the amendment was adopted.

Senator Marty moved to amend S.F. No. 2074 as follows:

Page 3, delete section 1

Page 34, delete section 14

Renumber the sections in sequence and correct the internal references

Amend the title accordingly

The motion did not prevail. So the amendment was not adopted.

S.F. No. 2074 was read the third time, as amended, and placed on its final passage.

The question was taken on the passage of the bill, as amended.

The roll was called, and there were yeas 35 and nays 31, as follows:

Those who voted in the affirmative were:

Anderson	Dibble	Latz	Pogemiller	Skoe
Bakk	Foley	Lourey	Prettner Solon	Sparks
Berglin	Higgins	Marty	Rest	Stumpf
Betzold	Johnson	Metzen	Saxhaug	Tomassoni
Chaudhary	Kelash	Moua	Scheid	Torres Ray
Clark	Kubly	Murphy	Sheran	Vickerman
Cohen	Langseth	Pappas	Sieben	Wiger

Those who voted in the negative were:

Carlson	Fobbe	Koch	Olson, M.	Senjem
Dahle	Frederickson	Koering	Ortman	Skogen
Day	Gerlach	Limmer	Pariseau	Vanderveer
Dille	Gimse	Lynch	Robling	
Doll	Hann	Michel	Rosen	
Erickson Ropes	Ingebrigtsen	Olseen	Rummel	
Fischbach	Jungbauer	Olson, G.	Saltzman	

So the bill, as amended, was passed and its title was agreed to.

Senator Pogemiller moved that S.F. No. 2074 be laid on the table. The motion prevailed.

MOTIONS AND RESOLUTIONS - CONTINUED

Without objection, remaining on the Order of Business of Motions and Resolutions, the Senate reverted to the Order of Business of Messages From the House.

MESSAGES FROM THE HOUSE

Mr. President:

I have the honor to announce the passage by the House of the following Senate File, AS AMENDED by the House, in which amendments the concurrence of the Senate is respectfully requested:

S.F. No. 802: A bill for an act relating to public safety; appropriating money for public safety, corrections, and other criminal justice agencies; requiring annual appropriation of money in Bureau of Criminal Apprehension account to commissioner of public safety; repealing the mandatory minimum sentences for predatory offender registration offenses and subsequent controlled substances offenses; providing a 90-day cap on incarceration for certain first-time supervised release violations; eliminating the requirement that judges impose a minimum sentence on felony DWI offenders; requesting the Sentencing Guidelines Commission to rerank the felony DWI offense; providing for supervised release of offenders; expanding the challenge incarceration program; requiring the Sentencing Guidelines Commission and the Departments of Corrections and Public Safety to review its reports; requiring Department of Corrections to annually report on felony DWI offenders; requiring that reports to the legislature by criminal justice agencies be submitted electronically; modifying and expanding the conditional release program for nonviolent drug offenders; including an advisory board for consultation with the commissioner of corrections for the conditional release program; repealing the conditional release program's sunset; authorizing correctional facilities to forward surcharges from offender wages to court or other entity collecting the surcharge; repealing reports on out-of-state juvenile placement; implementing the legislative auditor's recommendations relating to MINNCOR; requiring the licensure of firefighters; expanding the stay of adjudication provision for low-level controlled substance offenders; imposing criminal penalties; appropriating money; amending Minnesota Statutes 2008, sections 3.195, subdivision 1, by adding a subdivision; 152.021, subdivision 3; 152.022, subdivision 3; 152.023, subdivision 3; 152.024, subdivision 3; 152.025, subdivision 3; 152.18, subdivision 1; 169A.275, subdivisions 3, 4, 5; 169A.276, subdivisions 1, 2; 171.29, subdivision 2; 241.27, subdivision 1a, by adding subdivisions; 243.166, subdivision 5; 244.055, subdivisions 2, 3, 5, 7, by adding subdivisions; 244.17; 244.172, subdivision 1; 299N.02, subdivision 3; 357.021, subdivision 6; proposing coding for new law in Minnesota Statutes, chapters 244; 299N; repealing Minnesota Statutes 2008, sections 152.026; 244.055, subdivisions 6, 11; 260B.199, subdivision 2; 260B.201, subdivision 3; 325E.22.

Senate File No. 802 is herewith returned to the Senate.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Returned April 24, 2009

Senator Higgins moved that the Senate do not concur in the amendments by the House to S.F. No. 802, and that a Conference Committee of 5 members be appointed by the Subcommittee on Conference Committees on the part of the Senate, to act with a like Conference Committee appointed on the part of the House. The motion prevailed.

Mr. President:

I have the honor to announce the passage by the House of the following Senate File, AS AMENDED by the House, in which amendments the concurrence of the Senate is respectfully requested:

S.F. No. 2081: A bill for an act relating to economic development and housing; establishing and modifying certain programs; providing for regulation of certain activities and practices; amending certain unemployment insurance provisions; providing for accounts, assessments, and fees; changing codes and licensing provisions; amending Iron Range resources provisions; regulating debt management and debt settlement services; increasing certain occupation license fees; making technical changes; providing penalties; appropriating money; amending Minnesota Statutes 2008, sections 15.75, subdivision 5; 16B.54, subdivision 2; 45.011, subdivision 1; 45.027, subdivision 1; 46.04, subdivision 1; 46.05; 46.131, subdivision 2; 84.94, subdivision 3; 115C.08, subdivision 4; 116J.035, subdivisions 1, 6; 116J.401, subdivision 2; 116J.424; 116J.435, subdivisions 2, 3; 116J.68, subdivision 2; 116J.8731, subdivisions 2, 3; 116L.03, subdivision 5; 116L.05, subdivision 5; 116L.871, subdivision 1; 116L.96; 123A.08, subdivision 1; 124D.49, subdivision 3; 129D.13, subdivisions 1, 2, 3; 129D.14, subdivisions 4, 5, 6; 129D.155; 154.44, subdivision 1; 160.16, by adding a subdivision; 160.276, subdivision 8; 241.27, subdivision 1; 248.061, subdivision 3; 248.07, subdivisions 7, 8; 256J.626, subdivision 4; 256J.66, subdivision 1; 268.031; 268.035, subdivisions 2, 17, by adding subdivisions; 268.042, subdivision 3; 268.043; 268.044, subdivision 2; 268.047, subdivisions 1, 2; 268.051, subdivisions 1, 4; 268.052, subdivision 2; 268.053, subdivision 1; 268.057, subdivisions 4, 5; 268.0625, subdivision 1; 268.066; 268.067; 268.069, subdivision 1; 268.07, subdivisions 1, 2, 3, 3b; 268.084; 268.085, subdivisions 1, 2, 3, 3a, 4, 5, 6, 15; 268.095, subdivisions 1, 2, 4, 10, 11; 268.101, subdivisions 1, 2; 268.103, subdivision 1, by adding a subdivision; 268.105, subdivisions 1, 2, 3a, 4; 268.115, subdivision 5; 268.125, subdivision 5; 268.135, subdivision 4; 268.145, subdivision 1; 268.18, subdivisions 1, 2, 4a; 268.186; 268.196, subdivisions 1, 2; 268.199; 268.211; 268A.06, subdivision 1; 270.97; 298.22, subdivisions 2, 5a, 6, 7, 8, 10, 11; 298.221; 298.2211, subdivision 3; 298.2213, subdivision 4; 298.2214, by adding a subdivision; 298.223; 298.227; 298.28, subdivision 9d; 298.292, subdivision 2; 298.294; 298.296, subdivision 2; 298.2961; 325E.115, subdivision 1; 325E.1151, subdivisions 1, 3, 4; 325E.311, subdivision 6; 326B.33, subdivisions 13, 19; 326B.46, subdivision 4; 326B.475, subdivisions 4, 7; 326B.49, subdivision 1; 326B.56, subdivision 4; 326B.58; 326B.815, subdivision 1; 326B.821, subdivision 2; 326B.86, subdivision 1; 326B.885, subdivision 2; 326B.89, subdivisions 3, 16; 326B.94, subdivision 4; 326B.972; 326B.986, subdivisions 2, 5, 8; 327B.04, subdivisions 7, 8, by adding a subdivision; 327C.03, by adding a subdivision; 327C.095, subdivision 12; 332A.02, subdivisions 5, 8, 9, 10, 13, by adding subdivisions; 332A.04, subdivision 6; 332A.08; 332A.10; 332A.11, subdivision 2; 332A.14; 469.169, subdivision 3; Laws 1998, chapter 404, section 23, subdivision 6, as amended; proposing coding for new law in Minnesota Statutes, chapters 1; 116J; 137; 161; 268; 298; 326B; proposing coding for new law as Minnesota Statutes, chapter 332B;

repealing Minnesota Statutes 2008, sections 116J.402; 116J.413; 116J.58, subdivision 1; 116J.59; 116J.61; 116J.656; 116L.16; 116L.88; 116U.65; 129D.13, subdivision 4; 176.135, subdivision 1b; 268.085, subdivision 14; 268.086; Minnesota Rules, part 1350.8300.

Senate File No. 2081 is herewith returned to the Senate.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Returned April 24, 2009

Senator Tomassoni moved that the Senate do not concur in the amendments by the House to S.F. No. 2081, and that a Conference Committee of 5 members be appointed by the Subcommittee on Conference Committees on the part of the Senate, to act with a like Conference Committee appointed on the part of the House. The motion prevailed.

Mr. President:

I have the honor to announce that the House refuses to concur in the Senate amendments to House File No. 1122:

H.F. No. 1122: A bill for an act relating to appropriations; appropriating money for agriculture, the Board of Animal Health, Rural Finance Authority, veterans, and the military; changing certain agricultural and animal health requirements and programs; establishing a program; eliminating a sunset; requiring certain studies and reports; amending Minnesota Statutes 2008, sections 3.737, subdivision 1; 3.7371, subdivision 3; 13.643, by adding a subdivision; 17.115, subdivision 2; 18.75; 18.76; 18.77, subdivisions 1, 3, 5, by adding subdivisions; 18.78, subdivision 1, by adding a subdivision; 18.79; 18.80, subdivision 1; 18.81, subdivision 3, by adding subdivisions; 18.82, subdivisions 1, 3; 18.83; 18.84, subdivisions 1, 2, 3; 18.86; 18.87; 18.88; 18B.01, subdivision 8, by adding subdivisions; 18B.065, subdivisions 1, 2, 2a, 3, 7, by adding subdivisions; 18B.26, subdivisions 1, 3; 18B.31, subdivisions 3, 4; 18B.37, subdivision 1; 18C.415, subdivision 3; 18C.421; 18C.425, subdivisions 4, 6; 18E.03, subdivisions 2, 4; 18E.06; 18H.02, subdivision 12a, by adding subdivisions; 18H.07, subdivisions 2, 3; 18H.09; 18H.10; 28A.085, subdivision 1; 28A.21, subdivision 5; 31.94; 32.394, subdivision 8; 41A.09, subdivisions 2a, 3a; 41B.039, subdivision 2; 41B.04, subdivision 8; 41B.042, subdivision 4; 41B.043, subdivision 1b; 41B.045, subdivision 2; 43A.11, subdivision 7; 43A.23, subdivision 1; 97A.045, subdivision 1; 171.06, subdivision 3; 171.07, by adding a subdivision; 171.12, by adding a subdivision; 197.455, subdivision 1; 197.46; 198.003, by adding subdivisions; 239.791, subdivisions 1, 1a; 336.9-601; 343.11; 550.365, subdivision 2; 559.209, subdivision 2; 582.039, subdivision 2; 583.215; 626.8517; Laws 2008, chapter 297, article 2, section 26, subdivision 3; proposing coding for new law in Minnesota Statutes, chapters 17; 18; 18B; 31; 41A; 192; 198; repealing Minnesota Statutes 2008, sections 17.49, subdivision 3; 18G.12, subdivision 5; 38.02, subdivisions 3, 4; 41.51; 41.52; 41.53; 41.55; 41.56; 41.57; 41.58, subdivisions 1, 2; 41.59, subdivision 1; 41.60; 41.61, subdivision 1; 41.62; 41.63; 41.65; Minnesota Rules, part 1505.0820.

The House respectfully requests that a Conference Committee of 5 members be appointed thereon.

Juhnke, Otremba, Eken, Faust and Shimanski have been appointed as such committee on the part of the House.

House File No. 1122 is herewith transmitted to the Senate with the request that the Senate appoint a like committee.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Transmitted April 24, 2009

Senator Vickerman moved that the Senate accede to the request of the House for a Conference Committee on H.F. No. 1122, and that a Conference Committee of 5 members be appointed by the Subcommittee on Conference Committees on the part of the Senate, to act with a like Conference Committee appointed on the part of the House. The motion prevailed.

Mr. President:

I have the honor to announce that the House refuses to concur in the Senate amendments to House File No. 1301:

H.F. No. 1301: A bill for an act relating to public safety; providing for public safety, courts, and corrections including requirements for predatory offenders regarding registration, computer access, electronic solicitation, and special license plates; crime victims of criminal sexual conduct and domestic abuse; domestic fatality review teams; public defenders eligibility for representation, appointment, and reimbursement; courts regarding judges' evidence from recording equipment in a law enforcement vehicle; driver's license reinstatement diversion pilot program; driver's license records; corrections regarding probation, pretrial release, and correctional officers, sentencing, and evidence-based practices for community supervision; sentencing guidelines; emergency response team; controlled substances; financial crimes; unsafe recalled toys; animal fighting; public employer consideration of criminal records in hiring; peace officer and public safety dispatcher employment; assault on public utility workers; trespass in police cordoned-off areas; peace officer education; communications regarding criminal history, background checks, warrant information, CIBRS data, criminal justice data, and Statewide Radio Board; authorizing requests for proposals to replace alcohol concentration breath testing devices; providing for boards, task forces, and programs; providing for reports; providing for penalties; amending Minnesota Statutes 2008, sections 12.03, by adding a subdivision; 13.87, subdivision 1; 122A.18, subdivision 8; 123B.03, subdivision 1; 152.02, subdivisions 6, 12; 152.027, by adding a subdivision; 169.71, subdivision 1; 243.166, subdivisions 1a, 4, 4b, 6; 244.05, subdivision 6; 244.052, subdivision 1; 246.13, subdivision 2; 253B.141, subdivision 1; 299A.681; 299C.115; 299C.17; 299C.21; 299C.40, subdivisions 1, 2; 299C.46, subdivision 1; 299C.52, subdivisions 1, 3, 4; 299C.53, subdivision 1; 299C.62, subdivision 1; 299C.65, subdivisions 1, 5; 299C.68, subdivision 2; 343.31, subdivision 1; 357.021, subdivision 6; 388.24, subdivision 4; 401.025, subdivision 1; 401.065, subdivision 3a; 403.36, subdivision 2, by adding a subdivision; 471.59, by adding subdivisions; 480.23; 484.91, subdivision 1; 491A.03, subdivision 1; 518.165, subdivision 5; 518B.01, subdivisions 2, 20; 524.5-118, subdivision 2; 609.131, subdivision 1; 609.2231, by adding a subdivision; 609.352, subdivision 2a; 609.605, subdivision 1; 611.17; 611.18; 611.20, subdivision 3; 611.21; 611.272; 611A.0315, subdivision 1; 626.843, subdivisions 1, 3; 626.845, subdivision 1; 626.863; 628.69, subdivision 6; 629.34, subdivision 1; 629.341, subdivision 1; Laws 1999, chapter 216, article 2, section 27, subdivisions 1, as amended, 3c, as added, 4; proposing coding for new law in Minnesota Statutes, chapters 12; 168; 169A; 244; 260B; 325F; 364; 634; repealing Minnesota Statutes 2008, sections 260B.199, subdivision 2; 260B.201, subdivision 3; 299C.61, subdivision 8; 299C.67,

subdivision 3; 383B.65, subdivision 2; 403.36, subdivision 1f; Laws 2002, chapter 266, section 1, as amended.

The House respectfully requests that a Conference Committee of 5 members be appointed thereon.

Hilstrom, Bigham, Paymar, Jackson and Kelly have been appointed as such committee on the part of the House.

House File No. 1301 is herewith transmitted to the Senate with the request that the Senate appoint a like committee.

Albin A. Mathiowetz, Chief Clerk, House of Representatives

Transmitted April 24, 2009

Senator Moua moved that the Senate accede to the request of the House for a Conference Committee on H.F. No. 1301, and that a Conference Committee of 5 members be appointed by the Subcommittee on Conference Committees on the part of the Senate, to act with a like Conference Committee appointed on the part of the House. The motion prevailed.

RECESS

Senator Pogemiller moved that the Senate do now recess subject to the call of the President. The motion prevailed.

After a brief recess, the President called the Senate to order.

APPOINTMENTS

Senator Pogemiller from the Subcommittee on Conference Committees recommends that the following Senators be and they hereby are appointed as a Conference Committee on:

S.F. No. 2083: Senators Pappas, Robling, Lynch, Latz and Erickson Ropes.

S.F. No. 2081: Senators Tomassoni, Metzen, Sparks, Kelash and Koch.

H.F. No. 1301: Senators Moua; Olson, M.; Ortman; Higgins and Betzold.

H.F. No. 1122: Senators Vickerman, Dille, Skogen, Erickson Ropes and Fobbe.

S.F. No. 802: Senators Higgins, Foley, Moua, Latz and Olson, M.

Senator Pogemiller moved that the foregoing appointments be approved. The motion prevailed.

MEMBERS EXCUSED

Senator Bonoff was excused from the Session of today. Senator Erickson Ropes was excused from the Session of today from 11:00 a.m. to 3:45 p.m. and from 6:25 to 7:00 p.m. Senators Gimse and Lynch were excused from the Session of today from 3:30 to 3:45 p.m. Senator Berglin was

excused from the Session of today from 5:30 to 6:30 p.m.

ADJOURNMENT

Senator Pogemiller moved that the Senate do now adjourn until 11:00 a.m., Saturday, April 25, 2009. The motion prevailed.

Peter S. Wattson, Secretary of the Senate (Legislative)

INDEX TO DAILY JOURNAL

Friday, April 24, 2009

EXECUTIVE AND OFFICIAL COMMUNICATIONS

Pages 2695 to 2696

CHAPTER LAWS

S.F. Nos.	H.F. Nos.	Session Laws Chapter No.	Page
33		24	2696

MESSAGES FROM THE HOUSE AND FIRST READING OF HOUSE FILES

S.F. Nos.	Message Page	H.F. Nos.	Message Page	1st Reading Page
802	2755	2	2697	2697
2081	2756	1122	2757	
2082	2696	1301	2758	
		2088	2697	2697

SUSPENSION OF RULES

S.F. Nos.	Page	H.F. Nos.	Page
		2	2712

MOTIONS AND RESOLUTIONS

S.F. Nos.	Page	H.F. Nos.	Page
1331	2699	2	2711
1478	2699		

CALENDAR

S.F. Nos.	Page	H.F. Nos.	Page
457	2701	334	2710
477	2703	486	2703

501	2705	801	2702
640	2707	878	2701
657	2699	1301	2700
806	2706		
926	2702		
1147	2707		
1172	2704		
1189	2708		
1323	2706		
1464	2709		
1503	2710		
1566	2705		
1569	2709		
1754	2704		
1884	2708		

SPECIAL ORDERS

S.F. Nos.	Page	H.F. Nos.	Page
2074	2713		

APPOINTMENTS TO CONFERENCE COMMITTEES

S.F. Nos.	Page	H.F. Nos.	Page
802	2759	1122	2759
2081	2759	1301	2759
2083	2759		

INTRODUCTION AND FIRST READING OF SENATE BILLS

S.F Nos. 2115 to 2116	Page 2698
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