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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1806

04/25/2013 Authored by Woodard and Garofalo

The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to fireworks; regulating the manufacture, sale, and use of fireworks;
1.3 use of related sales tax proceeds; amending Minnesota Statutes 2012, section
1.4 297E.021, subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2012, section 297E.021, subdivision 2, is amended to
1.7 read:

1.8 Subd. 2. **Determination of revenue increase.** By March 15 of each fiscal year, the
1.9 commissioner of management and budget, in consultation with the commissioner, shall
1.10 determine the estimated increase in revenues received from (1) taxes imposed under this
1.11 chapter, and (2) sales and use tax collected on novelties, sparkling devices, and aerial and
1.12 audible devices, as defined in section 624.20, subdivision 1, over the estimated revenues
1.13 under the February 2012 state budget forecast for that fiscal year. For fiscal years after
1.14 fiscal year 2015, the commissioner of management and budget shall use the February
1.15 2012 state budget forecast for fiscal year 2015 as the baseline. All calculations under this
1.16 subdivision must be made net of estimated refunds of the taxes required to be paid.