A bill for an act
relating to lawful gambling taxes; providing a refund to organizations for certain lawful purpose expenditures; proposing coding for new law in Minnesota Statutes, chapter 297E.

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

Section 1. **[297E.18] REFUND.**

An organization that spends ... percent of gross profits from lawful gambling for a lawful purpose expenditure under section 349.12, subdivision 25, paragraph (a), clause (2), may apply for a refund of taxes imposed under section 297E.02, as provided in this section.

The claim must be filed with the commissioner on a form prescribed by the commissioner. A claim for a refund of taxes imposed by section 297E.02, other than subdivision 4, must be filed by the date that the gambling tax return is required to be filed. A claim for a refund of taxes imposed by section 297E.02, subdivision 4, must be filed with the commissioner by March 20 of the year following the calendar year for which the refund is claimed.

The refund is equal to ... percent of the expenditures made by an organization under section 349.12, subdivision 25, paragraph (a), clause (2). The amount required to make the refunds required by this section are annually appropriated to the commissioner. Refunds received by an organization under this section may only be spent by an organization in a manner prescribed by section 349.12, subdivision 25, paragraph (a), clause (2).