

State of Minnesota

H. F. No. **2132**

2.1 (iii) occur within a period beginning ten days before an event that qualifies for the
2.2 exemption under Minnesota Statutes, section 297A.68, subdivision 9, and ending two days
2.3 after that event.

2.4 (b) The commissioner of revenue shall administer the surtax under this section in the
2.5 manner provided for taxes imposed under Minnesota Statutes, chapter 297A. The audit,
2.6 assessment, refund, penalty, interest, enforcement, collection remedies, appeal, and
2.7 administrative provisions of Minnesota Statutes, chapters 270C and 289A, that are applicable
2.8 to taxes imposed under Minnesota Statutes, chapter 297A, apply to the surtax imposed under
2.9 this section. Interest must be paid on an overpayment refunded or credited to the taxpayer
2.10 from the date of payment of the surtax until the date the refund is paid or credited. For
2.11 purposes of this subdivision, the date of payment is the due date of the return or the date of
2.12 actual payment of the surtax, whichever is later.

2.13 (c) Revenues from the surtax must be deposited in a human trafficking account which
2.14 is established in the special revenue fund. Amounts in the account are appropriated to the
2.15 commissioner of human services to make grants to organizations, qualifying under section
2.16 501(c)(3) of the Internal Revenue Code, that provide services that mitigate and treat the
2.17 adverse social and human effects of human trafficking or that are intended to prevent human
2.18 trafficking.

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