

H. F. No. 2972

2.1 (2) \$500.

2.2 (b) A taxpayer may claim the credit only after the commissioner of health provides the
2.3 taxpayer a certificate of approval.

2.4 (c) A taxpayer may claim the credit only one time for each qualified mitigation system
2.5 installed.

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

2.9 Subd. 3. **Commissioner of health duties.** (a) The commissioner of health shall:

2.10 (1) develop and publish a list of entities approved to provide assessments of qualified
2.11 wells;

2.12 (2) provide reasonable and necessary assistance and support to taxpayers seeking to
2.13 qualify for the credit;

2.14 (3) provide certificates of approval to taxpayers who are eligible to receive the credit;
2.15 and

2.16 (4) share information with the commissioner of revenue to the extent necessary to
2.17 administer provisions under this section.

2.18 (b) The commissioner of health must annually notify the commissioner of revenue of
2.19 certification of taxpayers eligible for the credit under this section. The notification must
2.20 include the amount of credit approved and stated on the credit certificate.

2.21 (c) The commissioner of health shall not issue more than one credit certificate per
2.22 taxpayer per property in a taxable year.

2.23 (d) The certification required under this subdivision is valid only for the taxable year in
2.24 which the certificate is issued.

2.25 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.26 31, 2017.