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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **2156**

March 15, 2007

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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 taxation; imposing an excise tax on incandescent light bulbs;  
1.3 amending Minnesota Statutes 2006, sections 270C.56, subdivision 1; 289A.01;  
1.4 289A.02, subdivision 5; 289A.12, by adding a subdivision; 289A.18, by  
1.5 adding a subdivision; 289A.19, by adding a subdivision; 289A.20, by adding a  
1.6 subdivision; 289A.56, subdivision 3; proposing coding for new law as Minnesota  
1.7 Statutes, chapter 297J.

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

1.9 Section 1. Minnesota Statutes 2006, section 270C.56, subdivision 1, is amended to read:

1.10 Subdivision 1. **Liability imposed.** A person who, either singly or jointly with  
1.11 others, has the control of, supervision of, or responsibility for filing returns or reports,  
1.12 paying taxes, or collecting or withholding and remitting taxes and who fails to do so, or a  
1.13 person who is liable under any other law, is liable for the payment of taxes, penalties, and  
1.14 interest arising under chapters 295, 296A, 297A, 297F, ~~and~~ 297G, and 297J, or sections  
1.15 290.92 and 297E.02.

1.16 **EFFECTIVE DATE.** This section is effective the day following final enactment  
1.17 and applies to incandescent light bulbs shipped after September 30, 2007.

1.18 Sec. 2. Minnesota Statutes 2006, section 289A.01, is amended to read:

1.19 **289A.01 APPLICATION OF CHAPTER.**

1.20 This chapter applies to laws administered by the commissioner under chapters 290,  
1.21 290A, 291, ~~and~~ 297A, and 297J, and sections 298.01 and 298.015.

1.22 **EFFECTIVE DATE.** This section is effective the day following final enactment  
1.23 and applies to incandescent light bulbs shipped after September 30, 2007.

2.1 Sec. 3. Minnesota Statutes 2006, section 289A.02, subdivision 5, is amended to read:

2.2 Subd. 5. **Other words.** Unless specifically defined in this chapter, or unless the  
2.3 context clearly indicates otherwise, the words used in this chapter have the same meanings  
2.4 as they are defined in chapters 290, 290A, 291, ~~and~~ 297A, and 297J.

2.5 **EFFECTIVE DATE.** This section is effective the day following final enactment  
2.6 and applies to incandescent light bulbs shipped after September 30, 2007.

2.7 Sec. 4. Minnesota Statutes 2006, section 289A.12, is amended by adding a subdivision  
2.8 to read:

2.9 Subd. 4a. **Incandescent light bulb returns.** (a) For taxes imposed under chapter  
2.10 297J, a return for the preceding taxable period must be filed with the commissioner in the  
2.11 form the commissioner prescribes. The return must be verified by a written declaration  
2.12 that it is made under the criminal penalties for making a false return, and must contain a  
2.13 confession of judgment for the amount of the tax shown due, to the extent not timely paid.

2.14 (b) An incandescent light bulb wholesaler and any person who receives incandescent  
2.15 light bulbs from someone other than a wholesaler or retailer must file a return. The return  
2.16 must be signed by the person filing it or by the person's agent duly authorized in writing.

2.17 **EFFECTIVE DATE.** This section is effective the day following final enactment  
2.18 and applies to incandescent light bulbs shipped after September 30, 2007.

2.19 Sec. 5. Minnesota Statutes 2006, section 289A.18, is amended by adding a subdivision  
2.20 to read:

2.21 Subd. 6. **Incandescent light bulb tax returns.** A return under section 289A.12,  
2.22 subdivision 4a, is due on or before the 20th day of the month following the month in  
2.23 which the tax liability is incurred.

2.24 **EFFECTIVE DATE.** This section is effective the day following final enactment  
2.25 and applies to incandescent light bulbs shipped after September 30, 2007.

2.26 Sec. 6. Minnesota Statutes 2006, section 289A.19, is amended by adding a subdivision  
2.27 to read:

2.28 Subd. 7. **Incandescent light bulb tax returns.** The commissioner may extend the  
2.29 time for filing an incandescent light bulb tax return by up to 60 days for good cause.

2.30 **EFFECTIVE DATE.** This section is effective the day following final enactment  
2.31 and applies to incandescent light bulbs shipped after September 30, 2007.

3.1 Sec. 7. Minnesota Statutes 2006, section 289A.20, is amended by adding a subdivision  
3.2 to read:

3.3 Subd. 6. **Incandescent light bulb tax.** Incandescent light bulb taxes are due on  
3.4 or before the 20th day of the month following the month in which the tax liability is  
3.5 to be incurred.

3.6 **EFFECTIVE DATE.** This section is effective the day following final enactment  
3.7 and applies to incandescent light bulbs shipped after September 30, 2007.

3.8 Sec. 8. Minnesota Statutes 2006, section 289A.56, subdivision 3, is amended to read:

3.9 Subd. 3. **Withholding tax, entertainer withholding tax, withholding from**  
3.10 **payments to out-of-state contractors, estate tax, incandescent light bulb tax, and**  
3.11 **sales tax overpayments.** When a refund is due for overpayments of withholding tax,  
3.12 entertainer withholding tax, incandescent light bulb tax, or withholding from payments  
3.13 to out-of-state contractors, interest is computed from the date of payment to the date the  
3.14 refund is paid or credited. For purposes of this subdivision, the date of payment is the later  
3.15 of the date the tax was finally due or was paid.

3.16 For the purposes of computing interest on estate tax refunds, interest is paid from  
3.17 the later of the date of overpayment, the date the estate tax return is due, or the date the  
3.18 original estate tax return is filed to the date the refund is paid.

3.19 For purposes of computing interest on sales and use tax refunds, interest is paid from  
3.20 the date of payment to the date the refund is paid or credited, if the refund claim includes a  
3.21 detailed schedule reflecting the tax periods covered in the claim. If the refund claim  
3.22 submitted does not include a detailed schedule reflecting the tax periods covered in the  
3.23 claim, interest is computed from the date the claim was filed.

3.24 **EFFECTIVE DATE.** This section is effective the day following final enactment  
3.25 and applies to incandescent light bulbs shipped after September 30, 2007.

3.26 Sec. 9. **[297J.01] DEFINITIONS.**

3.27 Subdivision 1. **Scope.** For purposes of this chapter, the following terms have the  
3.28 meanings given, unless the context clearly requires otherwise.

3.29 Subd. 2. **Commissioner.** "Commissioner" means the commissioner of revenue.

3.30 Subd. 3. **Incandescent light bulb.** "Incandescent light bulb" means an electric light  
3.31 in which a filament is heated to incandescence by an electric current.

3.32 Subd. 4. **Person.** "Person" means an individual or any entity.

4.1 Subd. 5. **Retail outlet.** "Retail outlet" means a location in this state at which  
4.2 consumers may purchase incandescent light bulbs.

4.3 Subd. 6. **Retailer.** "Retailer" means a person who sells incandescent light bulbs at  
4.4 a retail outlet.

4.5 Subd. 7. **Wholesaler.** "Wholesaler" means any person who sells or otherwise  
4.6 furnishes for resale purposes, from a stock maintained inside or outside of the state,  
4.7 incandescent light bulbs to one or more retailers or consumers within the state. Wholesaler  
4.8 includes a manufacturer of incandescent light bulbs who sells incandescent light bulbs  
4.9 directly to retailers or consumers.

4.10 **EFFECTIVE DATE.** This section is effective the day following final enactment  
4.11 and applies to incandescent light bulbs shipped after September 30, 2007.

4.12 **Sec. 10. [297J.02] INCANDESCENT LIGHT BULB TAX.**

4.13 Subdivision 1. **Imposition.** A tax is imposed on the sale or transfer of incandescent  
4.14 light bulbs by a wholesaler equal to 25 cents per light bulb. The tax is payable by the  
4.15 wholesaler in the manner and at the times provided in chapter 289A. Liability for the tax  
4.16 is incurred when the incandescent light bulb is shipped or delivered to a retail outlet, a  
4.17 retailer for sale at a retail outlet, or another person for resale or use in this state or when  
4.18 the incandescent light bulb is received by the customer's authorized representative at the  
4.19 wholesaler's place of business in this state.

4.20 Subd. 2. **Use tax.** A person that receives an incandescent light bulb for resale or  
4.21 use in Minnesota, other than from a wholesaler that paid the tax under subdivision 1  
4.22 as evidenced by an incandescent light bulb tax identification number appearing on the  
4.23 invoice or from a retailer, is subject to a tax equal to 25 cents per light bulb. The tax is  
4.24 payable in the manner and at the times provided in chapter 289A. Liability for the tax is  
4.25 incurred when the person receives the incandescent light bulb.

4.26 **EFFECTIVE DATE.** This section is effective the day following final enactment  
4.27 and applies to incandescent light bulbs shipped after September 30, 2007.

4.28 **Sec. 11. [297J.03] TAX PERMIT.**

4.29 Subdivision 1. **Permit required.** Every wholesaler must apply to the commissioner,  
4.30 on a form prescribed by the commissioner, for an incandescent light bulb tax identification  
4.31 number and incandescent light bulb tax permit. A permit is not assignable and is valid  
4.32 only for the wholesaler in whose name it is issued.

5.1            Subd. 2. **Inclusion on invoice.** The wholesaler's incandescent light bulb tax  
5.2 identification number must be included on every invoice for incandescent light bulbs  
5.3 sent to a Minnesota retailer or consumer.

5.4            **EFFECTIVE DATE.** This section is effective the day following final enactment  
5.5 and applies to incandescent light bulbs shipped after September 30, 2007.