

SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 1392

(SENATE AUTHORS: SKOE)

DATE	D-PG	OFFICIAL STATUS
03/14/2013	1024	Introduction and first reading Referred to Taxes

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A bill for an act  
relating to taxation; local sales taxes; modifying allowed expenditures regarding  
imposition; amending Minnesota Statutes 2012, section 297A.99, subdivision 1.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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Section 1. Minnesota Statutes 2012, section 297A.99, subdivision 1, is amended to read:  
Subdivision 1. **Authorization; scope.** (a) A political subdivision of this state may  
impose a general sales tax (1) under section 297A.992, (2) under section 297A.993, (3) if  
permitted by special law, or (4) if the political subdivision enacted and imposed the tax  
before January 1, 1982, and its predecessor provision.  
(b) This section governs the imposition of a general sales tax by the political  
subdivision. The provisions of this section preempt the provisions of any special law:  
(1) enacted before June 2, 1997, or  
(2) enacted on or after June 2, 1997, that does not explicitly exempt the special law  
provision from this section's rules by reference.  
(c) This section does not apply to or preempt a sales tax on motor vehicles or a  
special excise tax on motor vehicles.  
(d) A political subdivision may not advertise or expend funds for the promotion of a  
referendum to support imposing a local option sales tax.  
(e) Notwithstanding paragraph (d), a political subdivision may only expend funds to:  
(1) conduct the referendum;  
(2) disseminate information included in the resolution adopted under subdivision 2;  
(3) provide notice of, and conduct public forums at which proponents and opponents  
on the merits of the referendum are given equal time to express their opinions on the  
merits of the referendum;

Section 1.

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- 2.1 (4) provide objective facts and data on the impact of the proposed sales tax on  
2.2 consumer purchases; and  
2.3 (5) provide objective facts and data related to the programs and projects to be funded  
2.4 with the sales tax.
- 2.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.