

SENATE  
STATE OF MINNESOTA  
EIGHTY-NINTH SESSION

S.F. No. 48

(SENATE AUTHORS: BAKK)

DATE	D-PG	OFFICIAL STATUS
01/08/2015	44	Introduction and first reading Referred to Taxes

A bill for an act  
relating to local government; authorizing the city of Proctor to impose an  
additional one-half percent sales and use tax; providing for local approval of  
certain laws and validating certain actions of the city; amending Laws 1999,  
chapter 243, article 4, section 18, subdivision 1, as amended.

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

Section 1. Laws 1999, chapter 243, article 4, section 18, subdivision 1, as amended by  
Laws 2008, chapter 366, article 7, section 12, is amended to read:

Subdivision 1. **Sales and use tax.** (a) Notwithstanding Minnesota Statutes, section  
477A.016, or any other provision of law, ordinance, or city charter, if approved by the city  
voters at the first municipal general election held after the date of final enactment of this act  
or at a special election held November 2, 1999, the city of Proctor may impose by ordinance  
a sales and use tax of up to one-half of one percent for the purposes specified in subdivision  
3. The provisions of Minnesota Statutes, section 297A.99, govern the imposition,  
administration, collection, and enforcement of the tax authorized under this subdivision.

(b) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of  
law, ordinance, or city charter, the city of Proctor may impose by ordinance an additional  
sales and use tax of up to one-half of one percent if approved by the voters at the first general  
election held after the date of final enactment of this act. The revenues received from the  
additional tax must be used for the purposes specified in subdivision 3, paragraph (b).

Sec. 2. EFFECTIVE DATE; VALIDATION OF PRIOR ACT.

(a) Notwithstanding the time limits in Minnesota Statutes, section 645.021, the city  
of Proctor may approve Laws 2008, chapter 366, article 7, section 13, and Laws 2010,  
chapter 389, article 5, sections 1 and 2, and file its approval with the secretary of state by

2.1 January 1, 2015. If approved under this paragraph, actions undertaken by the city pursuant  
2.2 to the approval of the voters on November 2, 2010, and otherwise in accordance with  
2.3 those laws are validated.

2.4 (b) Section 1 is effective the day after timely compliance by the governing body of  
2.5 the city of Proctor and its chief clerical officer with Minnesota Statutes, section 645.021,  
2.6 subdivisions 2 and 3, but only if the local approval requirement under paragraph (a) is  
2.7 also met.