SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 2459

(SENATE AUTHORS: INGEBRIGTSEN)

DATE	D-PG	OFFICIAL STATUS
03/14/2012	4414	Introduction and first reading Referred to Taxes See SF2136, Art. 10, Sec. 6 See HF2337, Art. 8, Sec. 4 (vetoed) See HFf247, Art. 13, Sec. 3 (vetoed)

A bill for an act

relating to taxation; minerals; authorizing the city of Vergas in Otter Tail County to impose an aggregate tax under certain circumstances; amending Minnesota Statutes 2010, section 298.75, by adding a subdivision.

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

Section 1. Minnesota Statutes 2010, section 298.75, is amended by adding a subdivision to read:

Subd. 12. **Tax may be imposed; Otter Tail County.** (a) If Otter Tail County does not impose a tax under this section and approves imposition of the tax under this subdivision, the city of Vergas in Otter Tail County may impose the aggregate materials tax under this section.

(b) For purposes of exercising the powers contained in this section, the "city" is deemed to be the "county."

(c) All provisions in this section apply to the city of Vergas, except that in lieu of the tax proceeds under subdivision 7, all proceeds of the tax must be retained by the city.

(d) If Otter Tail County imposes an aggregate materials tax under this section, the tax imposed by the city of Vergas under this subdivision is repealed on the effective date of the Otter Tail County tax.

EFFECTIVE DATE. This section is effective the day after the governing body of the city of Vergas and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.