A bill for an act

relating to taxation; authorizing the town of Scambler in Ottertail County to impose an aggregate tax under certain circumstances; amending Minnesota Statutes 2006, section 298.75, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 298.75, is amended by adding a subdivision to read:

Subd. 11. **Tax may be imposed; Ottertail County.** (a) If Ottertail County does not impose a tax under this section and approves imposition of the tax under this subdivision, the town of Scambler in Ottertail County may impose the aggregate materials tax under this section.

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

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

(d) If Ottertail County imposes an aggregate materials tax under this section, the tax imposed by the town of Scambler under this subdivision is repealed on the effective date of the Ottertail County tax.

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