

A bill for an act

relating to St. Louis county; county fair; tax status of fairgrounds; amending Minnesota Statutes 2010, section 383C.16, subdivision 1; proposing coding for new law in Minnesota Statutes, chapter 383C.

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

Section 1. Minnesota Statutes 2010, section 383C.16, subdivision 1, is amended to read:

Subdivision 1. **Appropriation.** The St. Louis County Board may annually appropriate not to exceed \$2,000 to assist in ~~the maintaining of a~~ one or more county ~~fair fairs~~, which ~~fair~~ shall be under the management and control of a county agricultural society or another entity designated by the board. ~~Such~~ The appropriation shall be made either to the treasurer of such society or to some other suitable person, but before such money is paid to such treasurer or other person, the payee shall file with the county auditor a satisfactory bond in double the sum of said appropriation, conditioned upon a faithful disbursing and accounting for all of said funds so appropriated. Said funds so appropriated shall be used solely for the purpose of obtaining, preparing, and arranging exhibits and paying premiums to exhibitors. The treasurer or other person to whom said appropriation is paid shall within four months after the holding of any such aided annual fair, file with the county auditor a verified and detailed report showing the name and address of every person to whom any of said money was paid, together with the date of payment and a full description of the purposes for which the money was so paid and shall attach thereto receipts and subvouchers for each payment so made and shall return to the county treasurer all of the unexpended portion thereof. After said report and receipts and subvouchers have been audited by the county board and found to be correct, they may by resolution release said treasurer or other person and sureties from all further liabilities under such bond.

2.1 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and
2.2 thereafter.

2.3 Sec. 2. **[383C.164] FAIRGROUNDS; EXEMPT FROM TAXATION.**

2.4 Land and buildings used exclusively as the site for a county or community fair under
2.5 section 383C.16 or 383C.161 are exempt from property taxation.

2.6 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and
2.7 thereafter.