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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 145

02/10/2025 Authored by Hansen, R., and Lee, F., The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; aggregate material production tax; providing authority for the
1.3 city of St. Paul Park and Grey Cloud Island Township to impose an aggregate
1.4 material production tax; amending Minnesota Statutes 2024, section 298.75, by
1.5 adding a subdivision.

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

1.7 Section 1. Minnesota Statutes 2024, section 298.75, is amended by adding a subdivision
1.8 to read:

1.9 Subd. 12. Tax may be imposed; city of St. Paul Park and Grey Cloud Island
1.10 Township. (a) Notwithstanding subdivision 2, paragraph (d), in addition to any tax imposed
1.11 by Washington County under this section, the city of St. Paul Park may impose the aggregate
1.12 materials tax under this section. For the purposes of exercising the powers contained in this
1.13 section, the city is deemed to be the "county." All provisions in this section apply to the city
1.14 of St. Paul Park, except that all proceeds of the tax must be retained by the city and used
1.15 for the purposes described in subdivision 7.

1.16 (b) Notwithstanding subdivision 2, paragraph (d), in addition to any tax imposed by
1.17 Washington County under this section, Grey Cloud Island Township may impose the
1.18 aggregate materials tax under this section. For the purposes of exercising the powers
1.19 contained in this section, the township is deemed to be the "county." All provisions in this
1.20 section apply to Grey Cloud Island Township, except that all proceeds of the tax must be
1.21 retained by the township and used for the purposes described in subdivision 7.

1.22 EFFECTIVE DATE. Paragraph (a) is effective the day after the governing body of the
1.23 city of St. Paul Park and its chief clerical officer comply with Minnesota Statutes, section

- 2.1 645.021, subdivisions 2 and 3. Paragraph (b) is effective the day after the governing body
- 2.2 of Grey Cloud Island Township and its chief clerical officer comply with Minnesota Statutes,
- 2.3 section 645.021, subdivisions 2 and 3.