A bill for an act

relating to taxation; minerals; Glenwood Township; 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; Pope County.** (a) If Pope County does not impose a tax under this section and approves imposition of the tax under this subdivision, Glenwood Township in Pope County may impose the aggregate materials tax under this section.

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

(c) All provisions in this section apply to Glenwood Township, except that all proceeds of the tax must be retained by the township and used for the purposes described in subdivision 7.

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imposes an aggregate materials tax under this section, the tax imposed by Glenwood Township under this subdivision is repealed on the effective date of the Pope County tax.

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