

SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 53

(SENATE AUTHORS: HOFFMAN and Ortman)

DATE	D-PG	OFFICIAL STATUS
01/18/2011	58	Introduction and first reading Referred to Taxes

A bill for an act
relating to taxation; sales and use tax authorization; city of Fergus Falls.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **CITY OF FERGUS FALLS; SALES AND USE TAX AUTHORIZED.**
Subdivision 1. **Sales and use tax.** Notwithstanding Minnesota Statutes, section 297A.99, subdivision 1, or 477A.016, or any other provision of law, ordinance, or city charter, the city of Fergus Falls may impose by ordinance a sales and use tax of up to one-half of one percent for the purposes specified in subdivision 2. Except as provided in this section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration, collection, and enforcement of the tax authorized under this subdivision.
Subd. 2. **Use of revenues.** Revenues received from taxes authorized by subdivision 1 must be used by the city of Fergus Falls to pay the cost of collecting the tax and to pay for all or part of the costs of the acquisition and betterment of a regional community ice arena facility. Authorized expenses include, but are not limited to, acquiring property, predesign, design, and paying construction, furnishing, and equipment costs related to the facility and paying debt service on bonds or other obligations issued by the Fergus Falls Port Authority to finance the facility.
Subd. 3. **Termination of taxes.** The tax imposed under this section expires when the Fergus Falls City Council determines that sufficient funds have been received from the taxes to finance the facility and to prepay or retire at maturity the principal, interest, and premium due on any bonds, including refunding bonds, issued by the Fergus Falls Port Authority for the facility. Any funds remaining after completion of the facility and retirement or redemption of the bonds may be placed in the general fund of the city of

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- 2.1 Fergus Falls. The tax imposed under subdivision 1 may expire at an earlier time if the
2.2 city so determines by ordinance.
- 2.3 **EFFECTIVE DATE.** This section is effective the day after the governing body
2.4 of the city of Fergus Falls and its chief clerical officer timely comply with Minnesota
2.5 Statutes, section 645.021, subdivisions 2 and 3.