This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

A bill for an act

relating to taxation; modifying local government taxing authority; expanding the

limitation on excise taxes and fees; amending Minnesota Statutes 2020, section

NINETY-SECOND SESSION

н. ғ. No. 2509

04/09/2021

1.1

1.2

1.3

Authored by Lislegard
The bill was read for the first time and referred to the Committee on Taxes

1.4	477A.016.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2020, section 477A.016, is amended to read:
1.7	477A.016 NEW TAXES PROHIBITED.
1.8	(a) No county, city, town or other taxing authority shall increase a present tax or impose
1.9	a new tax on sales or income.
1.10	(b) No county, city, town, or other taxing authority shall increase a present excise tax
1.11	or fee or impose a new excise tax or fee on either:
1.12	(1) the manufacture, distribution, wholesale, or retail sale of food, based on volume of
1.13	product sold, product sales value, or the type of product manufactured, distributed, or sold
1.14	<u>or</u>
1.15	(2) any container used for transporting, protecting, or consuming food.
1.16	(c) For purposes of this section:
1.17	(1) "food" has the meaning given in section 34A.01, subdivision 4; and
1.18	(2) "container" means a bottle, cup, can, bag, or other packaging that is made from
1.19	plastic, aluminum, glass, cardboard, or other material.

Section 1. 1

02/23/21	REVISOR	EAP/EE	21-03171

(d) This section does not apply to reasonable license fees lawfully imposed by a county,
 city, town, or other licensing authority in the exercise of its regulatory authority to license
 a trade, profession, or business.

2.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.

Section 1. 2