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REVISOR

## State of Minnesota

## HOUSE OF REPRESENTATIVES H. F. No. 3949 NINETIETH SESSION

Authored by Runbeck; Petersburg; Barr, R.; Anderson, S.; Lucero and others The bill was read for the first time and referred to the Committee on Government Operations and Elections Policy 03/19/2018

| 1.1               | A bill for an act   |
|-------------------|---|
| 1.2<br>1.3<br>1.4 | relating to taxes; local sales and use; requiring counties to seek voter approval for<br>new or increased transportation sales and use taxes; amending Minnesota Statutes<br>2016, section 297A.993, subdivision 1. |
| 1.5               | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:   |
| 1.6               | Section 1. Minnesota Statutes 2016, section 297A.993, subdivision 1, is amended to read:  |
| 1.7               | Subdivision 1. Authorization; rates. Notwithstanding section 297A.99, subdivisions  |
| 1.8               | 1, 2, 3, 5, and 13, or 477A.016, or any other law, the board of a county outside the  |
| 1.9               | metropolitan transportation area, as defined under section 297A.992, subdivision 1, or more   |
| 1.10              | than one county outside the metropolitan transportation area acting under a joint powers  |
| 1.11              | agreement, may by resolution of the county board, or each of the county boards, following   |
| 1.12              | a public hearing and if approved by the voters at a general election, impose (1) a  |
| 1.13              | transportation sales tax at a rate of up to one-half of one percent on retail sales and uses  |
| 1.14              | taxable under this chapter, and (2) an excise tax of \$20 per motor vehicle, as defined in  |
| 1.15              | section 297B.01, subdivision 11, purchased or acquired from any person engaged in the   |
| 1.16              | business of selling motor vehicles at retail, occurring within the jurisdiction of the taxing   |
| 1.17              | authority. If a county or joint powers board seeks to increase the rate of the tax imposed or   |
| 1.18              | extend the duration of an existing tax under this section, the county or counties must receive  |
| 1.19              | approval by the voters at a general election prior to implementing the increase or extension.   |
| 1.20              | If the tax is or will be imposed under a joint powers agreement, each county must hold a  |
| 1.21              | separate election. A joint powers board may only impose the tax in the counties where the   |
| 1.22              | voters approved the tax.  |
| 1.23              | <b>EFFECTIVE DATE.</b> This section is effective the day following final enactment.   |

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