EAP/KR

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SENATE STATE OF MINNESOTA NINETY-SECOND SESSION

S.F. No. 1369

(SENATE AUTHORS: JOHNSON)DATED-PG02/25/2021544Introdu

Introduction and first reading Referred to Taxes See First Special Session 2021, HF9

OFFICIAL STATUS

12 relating to taxation; authorizing the city of Warren to impose a local sales and use tax. 1.3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA: 1.5 Section 1. WARREN; LOCAL SALES AND USE TAX AUTHORIZED. 1.6 Subdivision 1. Sales and use tax authorization. Notwithstanding Minnesota Statutes 1.7 section 477A.016, or any other law or ordinance, and if approved by the voters at a generic 1.8 election as required under Minnesota Statutes, section 297A.99, subdivision 3, the city of 1.9 Warren may impose by ordinance a sales and use tax of one-half of one percent for the 1.10 purposes specified in subdivision 2. Except as otherwise provided in this section, the 1.11 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administratio 1.12 Subd. 2. Use of sales and use tax revenues. The revenues derived from the tax authoriz 1.13 subdivision 1 must be used by the city of Warren to pay the costs of collecting and 1.14 law. 1.15 Subd. 2. Use of sales and use tax revenues. The revenues derived from the tax authoriz 1.14 law. 1.15 Subd. 2. Use of sales and use tax revenues. The revenues derived from the tax authoriz 1.16 administering the tax, and to finance up to \$1,600,000 for the construction of a new chill		
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1.22 Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in	1.22	Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in

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subdivision 2, and approved by the voters as required under Minnesota Statutes, section

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2.1	297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
2.2	under this subdivision may not exceed \$1,600,000, plus an amount needed to pay capitalized
2.3	interest and an amount to be applied to the payment of the costs of issuing the bonds. The
2.4	bonds may be paid from or secured by any funds available to the city, including the tax
2.5	authorized under subdivision 1. The issuance of bonds under this subdivision is not subject
2.6	to Minnesota Statutes, sections 275.60 and 275.61.
2.7	(b) The bonds are not included in computing any debt limitation applicable to the city.
2.8	Any levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest
2.9	on the bonds is not subject to any levy limitation. A separate election to approve the bonds
2.10	under Minnesota Statutes, section 475.58, is not required.
2.11	Subd. 4. Termination of taxes. Subject to Minnesota Statutes, section 297A.99,
2.12	subdivision 12, the tax imposed under subdivision 1 expires at the earlier of: (1) 20 years
2.13	after the tax is first imposed; or (2) when the city council determines that the amount received
2.14	from the tax is sufficient to pay for the project costs authorized under subdivision 2 for the
2.15	project approved by voters as required under Minnesota Statutes, section 297A.99,
2.16	subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
2.17	of any bonds authorized under subdivision 3, including interest on the bonds. Except as
2.18	otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
2.19	any funds remaining after payment of allowed costs due to the timing of the termination of
2.20	the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
2.21	general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
2.22	if the city so determines by ordinance.
2.23	EFFECTIVE DATE. This section is effective the day after the governing body of the
2.24	city of Warren and its chief clerical officer comply with Minnesota Statutes, section 645.021,

subdivisions 2 and 3. 2.25