

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 2087**

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DATE  
03/07/2019

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691 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to transportation; allocating motor vehicle lease sales tax revenue to  
1.3 Hennepin and Ramsey Counties; amending Minnesota Statutes 2018, section  
1.4 297A.815, subdivision 3.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 297A.815, subdivision 3, is amended to read:

1.7 Subd. 3. **Motor vehicle lease sales tax revenue.** (a) On or before June 30 of each fiscal  
1.8 year, the commissioner of revenue must estimate the revenues, including interest and  
1.9 penalties and minus refunds, collected under this section for the current fiscal year.

1.10 (b) By July 15 of the subsequent fiscal year, the commissioner of management and  
1.11 budget must transfer the revenues estimated under paragraph (a) from the general fund as  
1.12 follows:

- 1.13 (1) 38 percent to the county state-aid highway fund;
- 1.14 (2) 38 percent to the greater Minnesota transit account;
- 1.15 (3) 13 percent to the Minnesota state transportation fund; and
- 1.16 (4) 11 percent to the highway user tax distribution fund.

1.17 (c) Notwithstanding any other law to the contrary, the commissioner of transportation  
1.18 must allocate the funds transferred under paragraph (b), clause (1), to the counties in the  
1.19 metropolitan area, as defined in section 473.121, subdivision 4, ~~excluding the counties of~~  
1.20 ~~Hennepin and Ramsey~~, so that each county receives the percentage that its population, as  
1.21 defined in section 477A.011, subdivision 3, estimated or established by July 15 of the year

2.1 prior to the current calendar year, bears to the total population of the counties receiving  
2.2 funds under this paragraph.

2.3 (d) The amount transferred under paragraph (b), clause (3), must be used for the local  
2.4 bridge program under section 174.50, subdivisions 6 to 7.

2.5 (e) The revenues under this subdivision do not include the revenues, including interest  
2.6 and penalties and minus refunds, generated by the sales tax imposed under section 297A.62,  
2.7 subdivision 1a, which must be deposited as provided under the Minnesota Constitution,  
2.8 article XI, section 15.