

SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION

S.F. No. 2202

(SENATE AUTHORS: MATHEWS, Nelson, Gazelka and Bakk)		
DATE	D-PG	OFFICIAL STATUS
03/22/2021	1111	Introduction and first reading Referred to Taxes
03/24/2021	1158	Authors added Nelson; Gazelka
04/12/2021	2267	Author added Bakk

1.1

A bill for an act

1.2

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

1.3

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

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

or

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.

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

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