

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 228**

(SENATE AUTHORS: BAKK and Simonson)

DATE	D-PG	OFFICIAL STATUS
01/19/2017	363	Introduction and first reading
		Referred to Taxes
02/16/2017	644	Author added Simonson

1.1 A bill for an act

1.2 relating to taxation; authorizing the city of Proctor to impose an additional one-half

1.3 percent sales and use tax; providing for local approval of certain laws and validating

1.4 certain actions of the city; amending Laws 1999, chapter 243, article 4, section

1.5 18, subdivision 1, as amended.

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

1.7 Section 1. Laws 1999, chapter 243, article 4, section 18, subdivision 1, as amended by

1.8 Laws 2008, chapter 366, article 7, section 12, is amended to read:

1.9 Subdivision 1. **Sales and use tax.** (a) Notwithstanding Minnesota Statutes, section

1.10 477A.016, or any other provision of law, ordinance, or city charter, if approved by the city

1.11 voters at the first municipal general election held after the date of final enactment of this

1.12 act or at a special election held November 2, 1999, the city of Proctor may impose by

1.13 ordinance a sales and use tax of up to one-half of one percent for the purposes specified in

1.14 subdivision 3. The provisions of Minnesota Statutes, section 297A.99, govern the imposition,

1.15 administration, collection, and enforcement of the tax authorized under this subdivision.

1.16 (b) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of

1.17 law, ordinance, or city charter, the city of Proctor may impose by ordinance an additional

1.18 sales and use tax of up to one-half of one percent if approved by the voters at the first general

1.19 election held after the date of final enactment of this act. The revenues received from the

1.20 additional tax must be used for the purposes specified in subdivision 3, paragraph (b).

1.21 Sec. 2. **EFFECTIVE DATE; VALIDATION OF PRIOR ACT.**

1.22 Notwithstanding the time limits in Minnesota Statutes, section 645.021, the city of

1.23 Proctor may approve Laws 2008, chapter 366, article 7, section 13, and Laws 2010, chapter

2.1 389, article 5, sections 1 and 2, and file its approval with the secretary of state by January  
2.2 1, 2015. If approved under this paragraph, actions undertaken by the city pursuant to the  
2.3 approval of the voters on November 2, 2010, and otherwise in accordance with those laws  
2.4 are validated.

2.5 **EFFECTIVE DATE.** This section is effective the day after timely compliance by the  
2.6 governing body of the city of Proctor and its chief clerical officer with Minnesota Statutes,  
2.7 section 645.021, subdivisions 2 and 3.