

**CHAPTER 461—S.F.No.1941**

[Not Coded]

*An act relating to sales and use taxes imposed by the city of Duluth; restricting the applicability of certain laws in relation thereto.*

Be it enacted by the Legislature of the State of Minnesota:

**Section 1. DULUTH, CITY OF; SALES AND USE TAX.** Minnesota Statutes, Section 477A.01, Subdivision 18, shall not be deemed to prohibit the city of Duluth from amending its sales and use tax ordinances so as to impose a sales or use tax at the rate of one percent upon any or all sales or uses which are taxed by the state of Minnesota pursuant to Minnesota Statutes, Chapter 297A, or Minnesota Statutes, Chapter 297B.

**Sec. 2.** This act shall become effective only after its approval by a majority of the city council of the city of Duluth, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 21, 1973.

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**CHAPTER 462—H.F.No.66**

[Not Coded]

*An act relating to the village of Roseville; procedure upon levy of certain special assessments.*

Be it enacted by the Legislature of the State of Minnesota:

**Section 1. ROSEVILLE, VILLAGE OF; LEVY OF SPECIAL ASSESSMENTS; PUBLIC HEARING AND NOTICE.** The council of the village of Roseville may provide that any public hearing held and any mailed notices given, pursuant to section 429.101, subdivision 2, shall apply to and cover special assessments levied for ten consecutive years or less; and in the event that public hearing or notice shall apply for any such extended period, then public hearing and mailed notice shall not be required in or for the second or subsequent years.

**Sec. 2.** This act shall be effective upon approval of the village council of the village of Roseville and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 21, 1973.

**Changes or additions indicated by underline, deletions by ~~strikeout~~.**