

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-EIGHTH SESSION**

**S.F. No. 2761**

(SENATE AUTHORS: PEDERSON, J.)

DATE	D-PG	OFFICIAL STATUS
03/19/2014	6376	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
1.2 relating to the city of Waite Park; authorizing a local sales and use tax.

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

1.4 Section 1. **CITY OF WAITE PARK; TAXES AUTHORIZED.**

1.5 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota  
1.6 Statutes, section 477A.016, or any other law, ordinance, or city charter, and if approved by  
1.7 the voters pursuant to subdivision 3, the city of Waite Park may impose, by ordinance, a  
1.8 sales and use tax up to one-half of one percent for the purposes specified in subdivision  
1.9 4. Except as otherwise provided in this section, the provisions of Minnesota Statutes,  
1.10 section 297A.99, govern the imposition, administration, collection, and enforcement of  
1.11 the tax authorized under this subdivision.

1.12 Subd. 2. **Local resolution.** Before imposition of the tax allowed under subdivision  
1.13 1, and before approval by the voters pursuant to subdivision 3, the city of Waite Park  
1.14 must adopt a resolution indicating its approval of the tax. The resolution must include,  
1.15 at a minimum, information on the proposed tax rate, how the revenues will be used,  
1.16 the total yearly revenue that will be raised, and the estimated length of time that the tax  
1.17 will be in effect.

1.18 Subd. 3. **Approval by voters.** Imposition of the tax under subdivision 1 is subject  
1.19 to approval by voters of the city of Waite Park at a general election.

1.20 Subd. 4. **Use of tax revenues.** The revenues derived from the tax authorized under  
1.21 subdivision 1 must be used by the city of Waite Park to pay the costs of collecting and  
1.22 administering the tax, and to pay for the costs of local law enforcement, fire department,  
1.23 and first responder services.

2.1 Subd. 5. **Termination of taxes.** The tax imposed under subdivision 1 expires when  
2.2 the city so determines by ordinance.

2.3 **EFFECTIVE DATE.** This section is effective the day after compliance by the  
2.4 governing body of the city of Waite Park with Minnesota Statutes, section 645.021,  
2.5 subdivisions 2 and 3.