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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 709

02/18/2013 Authored by Sawatzky, Hornstein, Erhardt and Brynaert  
The bill was read for the first time and referred to the Committee on Transportation Policy  
03/11/2013 Adoption of Report: Pass and re-referred to the Committee on Transportation Finance

1.1 A bill for an act  
1.2 relating to transportation; amending local option taxes for transportation;  
1.3 broadening authority for county wheelage tax; amending authority for greater  
1.4 Minnesota transportation sales tax; making technical changes; amending  
1.5 Minnesota Statutes 2012, sections 163.051; 297A.993, subdivision 1.

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

1.7 Section 1. Minnesota Statutes 2012, section 163.051, is amended to read:

1.8 **163.051 METROPOLITAN COUNTY WHEELAGE TAX.**

1.9 Subdivision 1. **Tax authorized.** (a) Except as provided in paragraph (b), the board  
1.10 of commissioners of each metropolitan county is authorized to levy by resolution a  
1.11 wheelage tax of ~~\$5 for the year 1972~~ up to \$20 for calendar year 2014 and each subsequent  
1.12 year thereafter ~~by resolution~~ on each motor vehicle that is kept in such county when not in  
1.13 operation and that is subject to annual registration and taxation under chapter 168. The  
1.14 board may provide by resolution for collection of the wheelage tax by county officials  
1.15 or it may request that the tax be collected by the state registrar of motor vehicles, ~~and~~  
1.16 The state registrar of motor vehicles shall collect such tax on behalf of the county if  
1.17 requested, as provided in subdivision 2.

1.18 (b) The following vehicles are exempt from the wheelage tax:

- 1.19 (1) motorcycles, as defined in section 169.011, subdivision 44;  
1.20 (2) motorized bicycles, as defined in section 169.011, subdivision 45; and  
1.21 ~~(3) electric-assisted bicycles, as defined in section 169.011, subdivision 27; and~~  
1.22 ~~(4)~~ (3) motorized foot scooters, as defined in section 169.011, subdivision 46.

1.23 Subd. 2. **Collection by registrar of motor vehicles.** The wheelage tax levied by  
1.24 any metropolitan county, if made collectible by the state registrar of motor vehicles,

2.1 shall be certified by the county auditor to the registrar not later than August 1 in the year  
 2.2 before the calendar year or years for which the tax is levied, and the registrar shall collect  
 2.3 such tax with the motor vehicle taxes on the affected vehicles for such year or years.

2.4 Every owner and every operator of such a motor vehicle shall furnish to the registrar all  
 2.5 information requested by the registrar. No state motor vehicle tax on any such motor  
 2.6 vehicle for any such year shall be received or deemed paid unless the applicable wheelage  
 2.7 tax is paid therewith. ~~The proceeds of the wheelage tax levied by any metropolitan county,~~  
 2.8 ~~less any amount retained by the registrar to pay costs of collection of the wheelage tax,~~  
 2.9 ~~shall be paid to the commissioner of management and budget and deposited in the state~~  
 2.10 ~~treasury to the credit of the county wheelage tax fund of each metropolitan county.~~

2.11 **Subd. 2a. Tax proceeds deposited; costs of collection; appropriation.**

2.12 Notwithstanding the provisions of any other law, the state registrar of motor vehicles shall  
 2.13 deposit the proceeds of the wheelage tax imposed by subdivision 2, to the credit of the  
 2.14 county wheelage tax ~~fund~~ account of each ~~metropolitan~~ county. The amount necessary to  
 2.15 pay the costs of collection of said tax is appropriated from the county wheelage tax ~~fund~~  
 2.16 account of each ~~metropolitan~~ county to the state registrar of motor vehicles.

2.17 **Subd. 3. Distribution to ~~metropolitan~~ county; appropriation.** ~~On or before~~  
 2.18 ~~April 1 in 1972 and each subsequent year, the commissioner of management and budget~~  
 2.19 On a monthly basis, the registrar of motor vehicles shall issue a warrant in favor of the  
 2.20 treasurer of each ~~metropolitan~~ county for which the registrar has collected a wheelage tax  
 2.21 in the amount of such tax then on hand in the county wheelage tax ~~fund~~ account. There  
 2.22 is hereby appropriated from the county wheelage tax ~~fund~~ account each year, to each  
 2.23 ~~metropolitan~~ county entitled to payments authorized by this section, sufficient moneys  
 2.24 to make such payments.

2.25 **Subd. 4. Use of tax.** The treasurer of each ~~metropolitan~~ county receiving ~~moneys~~  
 2.26 payments under subdivision 3 shall deposit such ~~moneys~~ payments in the county road and  
 2.27 bridge fund. The moneys shall be used for purposes authorized by law which are highway  
 2.28 purposes within the meaning of the Minnesota Constitution, article 14.

2.29 **Subd. 6. ~~Metropolitan county defined.~~** ~~"Metropolitan county" means any of the~~  
 2.30 ~~counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.~~

2.31 **Subd. 7. Offenses; penalties; application of other laws.** (a) Any owner or operator  
 2.32 of a motor vehicle who ~~shall~~ willfully ~~give~~ gives any false information relative to the tax  
 2.33 ~~herein~~ authorized by this section to the registrar of motor vehicles or any ~~metropolitan~~  
 2.34 county, or who ~~shall~~ willfully ~~fail or refuse~~ fails or refuses to furnish any such information,  
 2.35 ~~shall be~~ is guilty of a misdemeanor.

3.1           **(b)** Except as otherwise ~~herein~~ provided in this section, the collection and payment  
3.2 of a wheelage tax and all matters relating thereto ~~shall be~~ are subject to all provisions of  
3.3 law relating to collection and payment of motor vehicle taxes so far as applicable.

3.4           Sec. 2. Minnesota Statutes 2012, section 297A.993, subdivision 1, is amended to read:

3.5           Subdivision 1. **Authorization; rates.** Notwithstanding section 297A.99,  
3.6 subdivisions 1, 2, 3, 5, and 13, or 477A.016, or any other law, the board of a county outside  
3.7 the metropolitan transportation area, as defined under section 297A.992, subdivision 1, or  
3.8 more than one county outside the metropolitan transportation area acting under a joint  
3.9 powers agreement, may by resolution of the county board, or each of the county boards,  
3.10 following a public hearing impose (1) a transportation sales tax at a rate of up to one-half  
3.11 of one percent on retail sales and uses taxable under this chapter, and (2) an excise tax  
3.12 of \$20 per motor vehicle, as defined in section 297B.01, subdivision 11, purchased or  
3.13 acquired from any person engaged in the business of selling motor vehicles at retail,  
3.14 occurring within the jurisdiction of the taxing authority. ~~The taxes imposed under this~~  
3.15 ~~section are subject to approval by a majority of the voters in each of the counties affected~~  
3.16 ~~at a general election who vote on the question to impose the taxes.~~

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