

270C.17 COMMISSIONER TO COLLECT CERTAIN LOCAL TAXES.

Subdivision 1. **Costs deducted; appropriation.** If the commissioner agrees to collect a local tax, the local unit of government must agree that all the direct and indirect costs of the department for collecting the tax and any other statewide indirect costs will be deducted from the amounts collected and paid to the local unit of government.

Subd. 2. **Development costs.** If the commissioner determines that a new computer system will be required to collect the local taxes, the costs of development of the system will be charged to the first local units of government to be included in the system. Any additional local units of government that by agreement are added to the system will be charged for a share of the development costs. The charge will be determined by the commissioner who shall then refund to the original local units of government their portion of the development costs recovered from the additional users.

History: 2005 c 151 art 1 s 19