## 383A.80 RAMSEY COUNTY DEED AND MORTGAGE TAX.

Subdivision 1. **Authority to impose; rate.** (a) The governing body of Ramsey County may impose a mortgage registry and deed tax.

(b) The rate of the mortgage registry tax equals .0001 of the principal.

(c) The rate of the deed tax equals .0001 of the amount.

Subd. 2. **General law provisions apply.** The taxes under this section apply to the same base and must be imposed, collected, administered, and enforced in the same manner as provided under chapter 287 for the state mortgage registry and deed taxes. All the provisions of chapter 287 apply to these taxes, except the rate is as specified in subdivision 1, the term "Ramsey County" must be substituted for "the state," and the revenue must be deposited as provided in subdivision 3.

Subd. 3. **Deposit of revenues.** All revenues from the tax are for the use of the Ramsey County Board of Commissioners and must be deposited in the county's environmental response fund under section 383A.81.

Subd. 4. **Expiration.** The authority to impose the tax under this section expires January 1, 2036.

**History:** *1997 c 231 art 16 s 13; 1997 c 251 s 10; 1Sp2001 c 5 art 7 s 61; 2002 c 390 s 3; 2008 c 366 art 9 s 10; 2013 c 143 art 4 s 28; 2026 c 128 art 8 s 8*