CHAPTER 426

FINANCE, TAXATION

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426.01 MS 1945 [Repealed, 1949 c 119 s 110]

426.02 MS 1945 [Repealed, 1949 c 119 s 110]

426.03 MS 1945 [Repealed, 1949 c 303 s 1]

426.04 GENERAL LEVY AUTHORITY FOR 3RD, 4TH CLASS CHARTER CITIES.

Subdivision 1. **All general fund purposes.** The governing body of any home rule charter city of the third or fourth class in this state may levy taxes for all general fund purposes.

Subd. 2. **Does not apply to these cities.** This section does not apply to a third class city which is contiguous to a city of the first class located in a different county or to a fourth class city in a county containing a first class city.

History: *(1727) 1911 c 318 s 1; 1951 c 317 s 1; 1957 c 709; 1973 c 123 art 4 s 6; 1973 c 773 s 1; 1988 c 719 art 5 s 84; 1989 c 277 art 4 s 48; 1Sp1989 c 1 art 5 s 30*

426.05 WHEELAGE TAX.

Any city may impose an annual wheelage tax upon motor vehicles using the public streets or highways, provided that:

(1) No wheelage tax imposed by any city shall exceed a sum equal to 20 percent tax imposed by the state in lieu of all other taxes, except such wheelage tax, upon motor vehicles using the public streets or highways; provided, however, that the governing body of any city of the first class now or hereafter having a population of 450,000 inhabitants or over may impose such wheelage tax in an amount not to exceed $15 for trucks and $10 for other motor vehicles; and provided further, that any city of the first class which has a population of not more than 150,000 inhabitants may impose such wheelage taxes on trucks and other motor vehicles in an amount not exceeding 25 percent of the state tax on such vehicles, but no such tax shall exceed $50 on any one truck and $5 on any other vehicle;

(2) No city shall impose a wheelage tax upon the vehicle of any person not a resident of such city, unless such vehicle shall be used principally upon the streets or highways of such city;

(3) No such wheelage tax shall be imposed upon any vehicle used upon the public streets or highways solely for the purpose of selling or peddling the products of the farm or garden occupied and cultivated by the owners of such vehicles;

(4) The terms "motor vehicles" and "trucks" shall have the meanings ascribed to them by Minnesota Statutes 1949, section 168.011;

(5) In any city of the first class now or hereafter having a population of 450,000 inhabitants or over, the proceeds of such wheelage tax shall be placed in a special fund of such city to be known as the "wheelage tax fund." If, in any such city there is a board of estimate and taxation or similar board or body empowered by the charter of such city to fix and determine the maximum amount of money and the maximum rate of tax which may be raised in the aggregate by general taxation by the city council and by the several boards and departments of the city having power to levy taxes, then all moneys remaining in such wheelage tax fund, after payment of the cost of administration, shall from time to time be allocated and distributed by said board of estimate and taxation or similar authority to the several departments of the city including the city council and the board of education, in accordance with the needs of said departments, as the same shall be determined by said board of estimate and taxation or similar authority.

In any city of the first class of over 450,000, the imposition of such tax shall not be effective until approved by a majority of the people voting on the tax at a general or special election after submission to them by the governing body, and shall not continue for more than five years after such approval. Such tax may, however, be reimposed for additional periods of five years by submission to and approval by the voters of such city in the same manner. Such tax may be repealed by the governing body at any time after one year after its imposition by a two-thirds vote of the governing body.

In any city of the first class which has a population of not more than 150,000 inhabitants, the imposition of such tax shall not be effective until approved by a majority of the people voting on the tax at a general or special election after submission to them by the governing body, and shall not continue for more than one year after such approval.

History: *(1391) 1921 c 454 s 1; 1947 c 613 s 1; 1951 c 692 s 1; 1973 c 123 art 5 s 7*

426.055 MS 1986 [Repealed, 1987 c 291 s 244]

426.056 MS 1971 [Repealed, 1973 c 123 art 4 s 12]

426.06 MS 1945 [Repealed, 1949 c 119 s 110]

426.07 MS 1945 [Repealed, 1949 c 119 s 110]

426.075 MS 1945 [Repealed, 1949 c 119 s 110]

426.08 [Renumbered 412.222]

426.09 MS 1974 [Repealed, 1976 c 44 s 70]

426.10 MS 1974 [Repealed, 1976 c 44 s 70]

CITY COMPTROLLER'S AUTHORITY, DELEGATION

426.11 BOARD OR DEPARTMENT DEFINED.

The terms "board" or "department," as used in sections 426.11 to 426.13, mean and embrace the board of education, the library board, the park board, the board of charities and corrections, and all other boards or departments of every kind and nature expending public funds for the use and benefit of the city.

History: *(1444) 1909 c 374 s 1*

426.12 STATEMENTS TO CITY COMPTROLLER; CONTRACTS.

It shall be the duty of every board or department, on the first day of each calendar month and at such other times as the city comptroller, in writing, may demand, including such further information as the city comptroller may demand, to furnish the city comptroller with an accurate and complete statement, properly attested by the proper officer, of all its acts, including all the names, addresses, kind of labor, and compensation to be paid to each of its employees and duration thereof, and when any board or department expends, or is about to expend, money for the purchase of any lands, goods, materials, labor, supplies, or anything of value, and enters into a written contract therefor, the board or department shall immediately furnish the city comptroller with a certified duplicate copy thereof; and no contract shall be valid unless countersigned by the city comptroller.

History: *(1445) 1909 c 374 s 2*

426.13 ACCESS TO BOOKS, PAPERS.

For the purpose of fully complying with sections 426.11 to 426.13, the city comptroller, or any person the city comptroller may designate, shall have full and complete access to all books, papers, documents, statements, or accounts on file or of record with any of these boards or departments, at any and all times and any officer, agent, employee, or other person in charge of any board or department refusing the city comptroller full and complete access to all such books, papers, documents, statements, or accounts shall be guilty of a misdemeanor.

History: *(1446) 1909 c 374 s 3*

426.14 DEPUTY COMPTROLLER IN CITIES OF FIRST CLASS.

In cities of the first class, the comptroller may appoint and at pleasure may remove a deputy comptroller, who shall perform such duties as the comptroller may prescribe. During the absence of the comptroller from the city, or an inability for any reason to discharge the duties of office, the deputy comptroller shall act in the comptroller's place and stead, and shall have the same powers and duties, and the comptroller and the sureties on the comptroller's bond shall be liable for the acts of the deputy comptroller the same as if they were done by the comptroller.

History: *(1447) 1911 c 112 s 1; 1986 c 444*

426.15 MS 1974 [Repealed, 1976 c 44 s 70]

426.16 MS 1957 [Repealed, 1959 c 251 s 1]

426.17 MS 1974 [Repealed, 1976 c 44 s 70]

426.18 MS 1974 [Repealed, 1976 c 44 s 70]

MUNICIPAL LIQUOR STORES

426.19 MUNICIPAL LIQUOR STORE PROFITS.

Subdivision 1. **Use of.** Any city which operates a municipal liquor store from which a revenue is derived in excess of the cost of operation may use and apply such revenue for the construction, operation, repair, and maintenance of sewers and sewage disposal plants and waterworks and water mains, and for the construction, operation, repair, and maintenance of public buildings, and may irrevocably pledge any part of such revenues to the payment of bonds, warrants, or certificates of indebtedness issued for any of such

purposes, including any bonds, warrants, or certificates of indebtedness which would otherwise be payable solely from a limited or special fund.

Subd. 2. **Referendum in certain cases.** Before the pledge of any such revenues to the payment of any such bonds, warrants or certificates of indebtedness, except bonds, warrants or certificates of indebtedness to construct, reconstruct, enlarge or equip a municipal liquor store shall be made, the governing body shall submit to the voters of the city the question of whether such revenues shall be so pledged and such pledge shall not be binding on the city until it shall have been approved by a majority of the voters voting on the question at either a general election or special election called for that purpose. No election shall be required for pledge of such revenues for payment of bonds, warrants or certificates of indebtedness to construct, reconstruct, enlarge or equip a municipal liquor store.

History: *1945 c 273; 1963 c 33 s 1; 1965 c 92 s 1; 1973 c 123 art 5 s 7*

426.20 APPROPRIATION OR EXPENDITURE OF FUNDS.

No city owning and operating a municipal liquor store shall appropriate any funds to, or authorize the expenditure of any funds under its control for, the operation of the municipal liquor store unless the city council has first held a public hearing on the proposed transfer. Exceptions to the provisions of this section shall include funds for capital improvements, bonding costs and construction and repairs which can be amortized and paid from funds generated by the operation of the liquor store.

History: *1981 c 331 s 2*