

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

**S.F. No. 1102**

(SENATE AUTHORS: REST, Cohen, Franzen, Osmek and Scalze)

DATE	D-PG	OFFICIAL STATUS
02/23/2015	404	Introduction and first reading Referred to Transportation and Public Safety

1.1 A bill for an act  
 1.2 relating to motor vehicles; taxation; modifying allocation of motor vehicle  
 1.3 lease sales tax revenue; amending Minnesota Statutes 2014, section 297A.815,  
 1.4 subdivision 3.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.815, subdivision 3, is amended to  
 1.7 read:

1.8 Subd. 3. **Motor vehicle lease sales tax revenue.** ~~(a) For purposes of this subdivision,~~  
 1.9 ~~"net revenue" means an amount equal to the revenues, including interest and penalties,~~  
 1.10 ~~collected under this section, during the fiscal year, less \$32,000,000 in each fiscal year.~~

1.11 ~~(b)~~ On or before June 30 of each fiscal year, the commissioner of revenue shall  
 1.12 estimate the amount of the ~~net revenue~~ revenues for the current fiscal year, including  
 1.13 interest and penalties collected during the fiscal year under this section.

1.14 ~~(e)~~ ~~(b)~~ On or after July 1 of the subsequent fiscal year, the commissioner of  
 1.15 management and budget shall transfer the ~~net revenue~~ revenues as estimated in paragraph  
 1.16 ~~(b)~~ (a) from the general fund, as follows:

1.17 (1) ~~\$9,000,000 annually until January 1, 2015, and 50 percent annually thereafter~~ to  
 1.18 the county state-aid highway fund. Notwithstanding any other law to the contrary, the  
 1.19 commissioner of transportation shall allocate the funds transferred under this clause to the  
 1.20 counties in the metropolitan area, as defined in section 473.121, subdivision 4, ~~excluding~~  
 1.21 ~~the counties of Hennepin and Ramsey,~~ so that each county shall receive of such amount  
 1.22 the percentage that its population, as defined in section 477A.011, subdivision 3, estimated  
 1.23 or established by July 15 of the year prior to the current calendar year, bears to the total  
 1.24 population of the counties receiving funds under this clause; and

2.1 (2) ~~the remainder~~ 50 percent to the greater Minnesota transit account.

2.2 **EFFECTIVE DATE.** This section is effective July 1, 2015.