

**SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 1672**

**(SENATE AUTHORS: WESTROM)**

DATE	D-PG	OFFICIAL STATUS
05/17/2013	3957	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; minerals; removing the authorization for Pope County to  
 1.3 impose the aggregate material tax; amending Minnesota Statutes 2012, section  
 1.4 298.75, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2012, section 298.75, subdivision 1, is amended to read:

1.7 Subdivision 1. **Definitions.** Except as may otherwise be provided, the following  
 1.8 words, when used in this section, shall have the meanings herein ascribed to them.

1.9 (a) "Aggregate material" means:

1.10 (1) nonmetallic natural mineral aggregate including, but not limited to sand, silica  
 1.11 sand, gravel, crushed rock, limestone, granite, and borrow, but only if the borrow is  
 1.12 transported on a public road, street, or highway, provided that nonmetallic aggregate  
 1.13 material does not include dimension stone and dimension granite; and

1.14 (2) taconite tailings, crushed rock, and architectural or dimension stone and dimension  
 1.15 granite removed from a taconite mine or the site of a previously operated taconite mine.

1.16 Aggregate material must be measured or weighed after it has been extracted from  
 1.17 the pit, quarry, or deposit.

1.18 (b) "Person" means any individual, firm, partnership, corporation, organization,  
 1.19 trustee, association, or other entity.

1.20 (c) "Operator" means any person engaged in the business of removing aggregate  
 1.21 material from the surface or subsurface of the soil, for the purpose of sale, either directly  
 1.22 or indirectly, through the use of the aggregate material in a marketable product or service.

2.1 (d) "Extraction site" means a pit, quarry, or deposit containing aggregate material  
2.2 and any contiguous property to the pit, quarry, or deposit which is used by the operator for  
2.3 stockpiling the aggregate material.

2.4 (e) "Importer" means any person who buys aggregate material excavated from a  
2.5 county not listed in paragraph (f) or another state and causes the aggregate material to be  
2.6 imported into a county in this state which imposes a tax on aggregate material.

2.7 (f) "County" means the counties of ~~Pope~~, Stearns, Benton, Sherburne, Carver, Scott,  
2.8 Dakota, Le Sueur, Kittson, Marshall, Pennington, Red Lake, Polk, Norman, Mahnomon,  
2.9 Clay, Becker, Carlton, St. Louis, Rock, Murray, Wilkin, Big Stone, Sibley, Hennepin,  
2.10 Washington, Chisago, and Ramsey. County also means any other county whose board  
2.11 has voted after a public hearing to impose the tax under this section and has notified the  
2.12 commissioner of revenue of the imposition of the tax.

2.13 (g) "Borrow" means granular borrow, consisting of durable particles of gravel and  
2.14 sand, crushed quarry or mine rock, crushed gravel or stone, or any combination thereof,  
2.15 the ratio of the portion passing the (#200) sieve divided by the portion passing the (1 inch)  
2.16 sieve may not exceed 20 percent by mass.

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