

ted by the same person in two or more counties, the accused may be prosecuted in any county in which one of the offenses was committed for all of the offenses aggregated under this paragraph.

Approved March 19, 1986

CHAPTER 379—S.F.No. 1966

An act relating to the city of St. Cloud; authorizing the city to impose certain taxes to construct, operate, and promote a convention center facility.

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

Section 1. CITY OF ST. CLOUD; LIQUOR AND FOOD TAX.

Subdivision 1. LIQUOR AND FOOD TAX AUTHORIZED. Notwithstanding Minnesota Statutes, section 477A.016, or any ordinance, city charter, or other provision of law, the city of St. Cloud may, by ordinance, impose a sales tax supplemental to the general sales tax imposed in Minnesota Statutes, chapter 297A, the proceeds of which shall be used in accordance with subdivision 2. The tax imposed by the city may be not more than one percent on the gross receipts from all retail on-sales of intoxicating liquor and fermented malt beverages sold at licensed on-sale liquor establishments located within its geographic boundaries, or not more than one percent on the gross receipts from the retail sale of food and beverages not subject to the liquor tax by a restaurant or place of refreshment located within its geographic boundaries, or both. For purposes of this act, the city shall define the terms "restaurant" and "place of refreshment" by resolution. The governing body of the city may adopt an ordinance establishing a convention center taxing district. The ordinance shall describe with particularity the area within the city to be included in the district. If the city establishes a convention center taxing district, the sales taxes authorized under this subdivision may be imposed only upon the sales occurring at on-sale liquor establishments, restaurants, or other places of refreshment located within the district.

Subd. 2. USE OF PROCEEDS OF LIQUOR AND FOOD TAX. The proceeds of any tax imposed under subdivision 1 shall be used by the city to pay all or a portion of the expenses of constructing a convention center facility or related facilities. Authorized expenses include, but are not limited to, securing or paying debt service on bonds or other obligations issued to finance the construction of a convention center facility or related facilities. For the purposes of this act, "related facilities" means all publicly owned real or personal property that the governing body of the city determines will be necessary to facilitate the use of the convention center including, but not limited to, parking, skyways, lighting, and landscaping.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

Subd. 3. EXPIRATION OF TAXING AUTHORITY. The authority granted by subdivision 1 to the city to impose a liquor and food tax shall expire when the principal and interest on any bonds or other obligations issued to finance construction of a convention center facility or related facilities have been paid or at an earlier time as the city shall, by ordinance, determine.

Sec. 2. CITY OF ST. CLOUD; LOCAL LODGING TAX.

Subdivision 1. ADDITIONAL TAX AUTHORIZED. Notwithstanding Minnesota Statutes, section 477A.016, or any ordinance, city charter, or other provision of law, the city of St. Cloud may, by ordinance, impose a tax at a rate not to exceed two percent in addition to the tax authorized under Laws 1979, chapter 197, on the gross receipts from the furnishing for consideration of lodging at a hotel, motel, rooming house, tourist court, or resort other than the renting or leasing of it for a continuous period of 30 days or more.

Subd. 2. USE AND DISTRIBUTION OF PROCEEDS OF LOCAL LODGING TAX. Notwithstanding Minnesota Statutes, section 477A.016, or any ordinance, city charter, or other provision of law, the tax imposed under the authority of subdivision 1 shall be used to promote, operate and maintain a convention center facility and related facilities in St. Cloud. The city shall annually, or at its discretion more often, adopt an ordinance that provides for distribution of the proceeds of the tax.

Sec. 3. ENFORCEMENT, COLLECTION, AND ADMINISTRATION OF TAXES.

Unless the city of St. Cloud and the commissioner of revenue otherwise agree, a tax imposed under section 1 or 2 shall be enforced, collected, and administered pursuant to this section.

A tax imposed under section 1 or 2 shall be reported and paid to the commissioner of revenue with the state sales and use taxes, and be subject to the same penalties, interest, and enforcement provisions. The proceeds of the tax, less refunds and a proportionate share of the costs of collection, shall be remitted at least quarterly to the city. The commissioner shall deduct from the proceeds remitted an amount that equals the indirect statewide costs as well as the direct and indirect department costs necessary to administer, audit, and collect the tax. The amount deducted shall be deposited in the state general fund.

Sec. 4. LOCAL APPROVAL; EFFECTIVE DATE.

Sections 1 to 3 are effective the day after compliance with Minnesota Statutes, section 645.021, subdivision 3, by the governing body of the city of St. Cloud. Notwithstanding Minnesota Statutes, section 645.021, subdivision 3, the city may comply with Minnesota Statutes, section 645.021 at any time before January 1, 1989.

Approved March 19, 1986

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