

(15) any individual employed by the state as a natural resource manager 1, 2, or 3 (conservation officer);

(16) any individual in a position for which the United States Department of Transportation has power to establish qualifications and maximum hours of service under United States Code, title 49, section 304;

(17) any individual employed as a seafarer. The term "seafarer" means a master of a vessel or any person subject to the authority, direction, and control of the master who is exempt from federal overtime standards under United States Code, title 29, section 213(b)(6), including but not limited to pilots, sailors, engineers, radio operators, firefighters, watchmen, pursers, surgeons, cooks, and stewards;

(18) any individual employed by a county in a single family residence owned by a county home school as authorized under section 260.094 if the residence is an extension facility of that county home school, and if the individual as part of his employment duties resides at the residence for the purpose of supervising children as defined by section 260.015, subdivision 2; or

(19) nuns, monks, priests, lay brothers, lay sisters, ministers, deacons, and other members of religious orders who serve pursuant to their religious obligations in schools, hospitals, and other nonprofit institutions operated by the church or religious order.

Sec. 3. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Approved March 21, 1986

CHAPTER 391—H.F.No. 2123

An act relating to the city of Bloomington; authorizing the city to impose certain taxes; increasing the distribution levy from the metropolitan revenue distribution for the city for a specific time period; permitting the city to establish a special taxing district; authorizing the port authority of the city to pledge certain tax revenues to pay certain bonds and permitting it to develop leased land; authorizing development in accordance with the Generic EIS and Generic Indirect Source Permit; amending Minnesota Statutes 1984, section 473F.08, by adding a subdivision.

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

Section 1.

The legislature finds that providing areawide and local financial assistance, including the provision of security for debt financing, but not including direct subsidies to private interests, in the development of the former metropolitan

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stadium site, is a public purpose of state, metropolitan, and local government in Minnesota and that it is a benefit to the metropolitan area within the purpose of the metropolitan revenue distribution program pursuant to chapter 473F.

Sec. 2. DEFINITIONS.

For the purposes of sections 2 to 11, the following terms have the meanings given them in this section.

(a) "City" means the city of Bloomington, its city council, and any other board, authority, commission, or officer authorized by law, charter, or ordinance to exercise city powers of a nature referred to in this act.

(b) "Generic EIS" means the airport south environmental impact statement approved by the Minnesota environmental quality board on November 20, 1984.

(c) "Generic ISP" means the airport south indirect source permit approved by the Minnesota pollution control agency on January 25, 1985.

(d) "Airport south industrial development district" means an area encompassing approximately 2,365 acres bounded on the north by Interstate 494, on the east and south by the Minnesota river, and on the west by trunk highway 77.

(e) "Port authority" means the port authority of the city of Bloomington.

(f) "Project" means the redevelopment of the former metropolitan stadium site containing a complex of hotels, commercial, office, and residential structures, and educational, cultural, and entertainment facilities which is located within the city of Bloomington, Hennepin county, and containing approximately 85 acres east of Trunk Highway 77, west of 24th Avenue, south of the metropolitan sports center, and north of Killebrew Drive.

(g) "Highway improvements" means highway improvements to Trunk Highway 77 from 86th Street to Interstate 494, including ramp and interchange improvements in connection therewith and construction of the 24th Avenue Interstate 494 interchange.

Sec. 3. SALES TAX.

Subdivision 1. LEGISLATIVE FINDINGS. The legislature finds that in the construction of the project pursuant to section 1, the city and the state may construct major regional and statewide public improvements and the city will provide special services. Improvements and services, so long as they directly fulfill the requirements of a public purpose as declared in section 1, include, but are not limited to, the following:

(1) the repair, maintenance, operation, and construction of any improvements authorized by Minnesota Statutes, section 429.021, and assistance in the funding of the improvements;

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(2) assistance in the funding, including lease payments, of parking services rendered or contracted for by the port authority;

(3) construction of highway improvements; and

(4) any other service or public improvement provided by the city that is authorized by law or charter.

Further, the legislature finds that the improvements and services provided, while benefiting the people of the state, the metropolitan area, and the city as a whole, will also specially benefit persons who choose to patronize the project and the retailers who choose to locate businesses within the project. Because of the extraordinary nature of the improvements and services to be rendered by the city, and because a particular class of persons choosing to locate businesses within or patronize the project will receive greater benefit from the improvements and services than other classes of taxpayers, the legislature finds that the designation of the project as a special sales tax district and the imposition of a special sales tax within the project under subdivision 2 will more equitably apportion the burden of funding the improvements and services among the various classes of taxpayers benefited within the district.

Subd. 2. TAX. The city may by ordinance designate the project as a special sales tax district and may impose a sales tax on the gross receipts from sales at retail made by any person in the area included in the project. The tax must be imposed at a rate determined by the city but may not exceed one percent. The tax must be imposed upon sales transactions taxable pursuant to Minnesota Statutes, chapter 297A except that the city may exempt from the tax imposed under this section any transaction for which a tax is imposed under section 4 or 5.

Subd. 3. EXPIRATION. Any designation of the project as a special tax district and any additional sales tax imposed on the gross receipts from sales at retail made in the project expire the year in which bonds designated for improvements on the project site are retired.

Sec. 4. LODGING TAXES.

Notwithstanding Minnesota Statutes, section 477A.018 or any law, ordinance, or charter to the contrary, the city may impose a sales tax at a rate determined by the city but not greater than five percent on the gross receipts from the furnishing for consideration of lodging for a period of less than 30 days at a hotel, motel, rooming house, tourist court, or resort located within the city. The authority to impose this sales tax shall not be construed as authority which is additional to that provided in section 477A.018, subdivision 2.

Sec. 5. LIQUOR TAXES.

Notwithstanding Minnesota Statutes, section 477A.016 or any law, ordinance, or charter to the contrary, the city may impose a sales tax at a rate determined by the city but not greater than five percent on the gross receipts from retail on-sales of intoxicating liquor and fermented malt beverages when sold at licensed on-sale liquor establishments located within the city.

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Sec. 6. COLLECTION OF TAXES.

The city may provide for the reporting and payment of a tax imposed under section 3, 4, or 5 to the commissioner of revenue together with the tax imposed by Minnesota Statutes, chapter 297A and may impose the interest and penalty provisions contained in that chapter. If so provided, the reporting and payment provisions for the sales and use tax contained in Minnesota Statutes, chapter 297A shall apply to a tax imposed by the city under this section, and the commissioner shall administer and enforce the assessment and collection of the tax. The commissioner shall have all the powers provided in Minnesota Statutes to administer and enforce the assessment and collection of the tax. The proceeds of the tax, less refunds and costs of collection, must be remitted to the city at least quarterly. The amount deducted by the commissioner shall be deposited in the general fund.

Sec. 7. USE OF PROCEEDS; POWERS.

The proceeds of the taxes imposed under section 3, 4, or 5 and the proceeds of the distribution under section 12 may only be expended by the city for the public purpose stated in section 1, as follows: (i) the distribution under section 12 shall be expended for the total cost of financing and debt service payments for highway improvements, including interest on bonds issued pursuant to Laws 1985, chapter 295; (ii) the proceeds from taxes imposed under section 3 may be expended for the total cost of financing and debt service payments for highway improvements or other public improvements within the project area except operating, maintaining, or promoting public malls, plazas, or courtyards; (iii) the proceeds from the taxes imposed under sections 4 and 5 may be expended for debt service on bonds issued for highway improvements or citywide improvements and public services as authorized by law and charter. The city may transfer funds to the port authority to accomplish the public purpose of section 1 only as authorized by this section.

The city of Bloomington shall pay, from funding sources enumerated above, all costs of the highway improvements, including trunk highways, within the project area. To provide for this funding of trunk highways, the city and the commissioner of transportation may enter into an agreement under which the city agrees to loan, without interest, and to advance money to the commissioner for deposit in the state treasury to the credit of the trunk highway fund an amount sufficient for the design services, the construction and the construction engineering of those trunk highway facilities that the commissioner determines necessary to build as part of the related improvements. The commissioner must repay those loan funds to the city from the trunk highway fund in ten equal annual installments commencing after completion of the trunk highway facilities within the related improvements or 1990, whichever occurs later in time. No interest or inflation index money will be paid to the city for the use of this loan money by the commissioner from the trunk highway fund.

In order to expedite the project and to minimize disruption to the statewide highway program, the city shall be the lead agency responsible for all design, contract letting, award, and administration of highway improvements in the project area. The city shall acquire and convey to the state, without costs to

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the state, all rights-of-way needed for trunk highway improvements in the project area.

Sec. 8. DEBT SECURITY.

The proceeds of the taxes permitted by sections 3, 4, and 5 may be pledged by the city or port authority for the payment of tax increment revenue bonds issued pursuant to Minnesota Statutes, chapter 273.

Sec. 9. BONDS; REVENUE SOURCES.

Notwithstanding Minnesota Statutes, section 273.77, paragraph (c), to directly carry out only the public purpose as declared in section 1, the port authority of the city of Bloomington may, by resolution, authorize the issuance and sale of revenue bonds payable in whole or in part from all or part of the revenues derived from:

(i) the sales taxes permitted by sections 3, 4, and 5 if they are pledged or imposed in whole or part to pay the principal, premium, if any, and interest on the bonds, and

(ii) tax increment revenues and assessments derived from a tax increment financing district located wholly or partially within the municipality to finance any expenditure which the port authority is authorized to make by Minnesota Statutes, section 273.75, subdivision 4.

Sec. 10. PORT AUTHORITY; DEVELOPMENT POWERS.

In addition to the authority provided by Minnesota Statutes, section 458.192, subdivision 10, the port authority may, if proper in the public interest under section 1, build suitable buildings or structures on land leased by it.

Sec. 11. DEVELOPMENT AUTHORITY PURSUANT TO GENERIC EIS AND GENERIC ISP.

Subject to other reviews and permits required by law, the project is authorized to proceed with a level of development as identified in the draft and final generic EIS and generic ISP. The authority to proceed with this level of development is conditioned on the construction of highway improvements with a capacity equal to or greater than those specified in the draft and final generic EIS and generic ISP and in accordance with the specific and general conditions specified therein.

Sec. 12. Minnesota Statutes 1984, section 473F.08, is amended by adding a subdivision to read:

Subd. 3a. Beginning in 1987 and each subsequent year through 1998, the city of Bloomington shall determine the interest payments for that year for the bonds which have been sold for the highway improvements pursuant to section 2, paragraph (g). Effective for property taxes payable in 1988 through property taxes payable in 1999, after the Hennepin county auditor has computed the

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areawide portion of the levy for the city of Bloomington pursuant to section 473F.08, subdivision 3, clause (a), the auditor shall annually add a dollar amount to the city of Bloomington's areawide portion of the levy equal to the amount which has been certified to the auditor by the city of Bloomington for the interest payments for that year for the bonds which were sold for highway improvements. The total areawide portion of the levy for the city of Bloomington including the additional amount for interest repayment certified pursuant to this subdivision shall be certified by the Hennepin county auditor to the administrative auditor pursuant to section 473F.08, subdivision 5. The Hennepin county auditor shall distribute to the city of Bloomington the additional areawide portion of the levy computed pursuant to this subdivision at the same time that payments are made to the other counties pursuant to section 473F.08, subdivision 7a. This additional areawide portion of the levy which is distributed to the city of Bloomington shall be exempt from the city's levy limit provisions contained in sections 275.50 to 275.56. For property taxes payable from the year 2000 through 2009, the Hennepin county auditor shall adjust Bloomington's contribution to the area-wide tax base upward each year by a value equal to ten percent of the total additional area-wide levy distributed to Bloomington under this subdivision from 1988 to 1999, divided by the area-wide mill rate for taxes payable in the previous year.

Sec. 13. APPLICABILITY; EFFECTIVE DATE.

Section 12 applies in the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington and pursuant to Minnesota Statutes, section 645.023, subdivision 1, clause (c), is effective without local approval the day after final enactment. Pursuant to Minnesota Statutes, section 645.023, subdivision 1, clause (a), sections 1 to 11 are effective without local approval the day after final enactment.

Approved March 21, 1986

CHAPTER 392—H.F.No. 2329

An act relating to Dakota county; authorizing the issuance of bonds for the construction of library buildings and an annual levy for debt retirement.

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

Section 1. TAX.

The Dakota county board may levy a tax of not more than three-fourths of a mill on taxable property within the county outside of any city in which is situated a free public library, to acquire, better, and construct county library buildings and to pay principal and interest on bonds issued for that purpose. The tax shall be disregarded in the calculation of levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56, or other law.

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