

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 496

(SENATE AUTHORS: LANG)

DATE
01/30/2017

D-PG
452 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; authorizing the city of Spicer to impose a local sales and use
1.3 tax for specified projects.

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

1.5 Section 1. **CITY OF SPICER; TAX AUTHORIZED.**

1.6 **Subdivision 1. Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
1.7 section 297A.99, subdivisions 1 and 2, or 477A.016, or any other law, ordinance, or city
1.8 charter, and as approved by the voters at the general election of November 8, 2016, the city
1.9 of Spicer may impose, by ordinance, a sales and use tax of one-half of one percent for the
1.10 purposes specified in subdivision 2. Except as otherwise provided in this section, the
1.11 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
1.12 collection, and enforcement of the tax authorized under this subdivision.

1.13 **Subd. 2. Use of sales and use tax revenues.** The revenues derived from the tax authorized
1.14 under subdivision 1 must be used by the city of Spicer to pay the costs of collecting and
1.15 administering the tax and to finance the capital and administrative costs of the following
1.16 projects:

1.17 (1) pedestrian public safety improvements such as a pedestrian bridge or crosswalk
1.18 signals at marked Trunk Highway 23;

1.19 (2) park and trail capital improvements including signage for bicycle share the road
1.20 improvements and replacement of playground and related facilities; and

1.21 (3) capital improvements to regional community facilities such as the Dethelfs roof and
1.22 window replacement and the Pioneerland branch library roof replacement.

2.1 Subd. 3. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
2.2 earlier of: (1) ten years after the tax is first imposed; or (2) December 31, 2027. All funds
2.3 not used to pay collection and administration costs of the tax must be used for projects listed
2.4 in subdivision 2. The tax imposed under subdivision 1 may expire at an earlier time if the
2.5 city so determines by ordinance.

2.6 **EFFECTIVE DATE.** This section is effective the day after compliance by the governing
2.7 body of the city of Spicer with Minnesota Statutes, section 645.021, subdivisions 2 and 3.