

297A.9925 METROPOLITAN REGION SALES AND USE TAX.

Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have the meanings given.

- (b) "Metropolitan Council" or "council" means the Metropolitan Council established by section 473.123.
- (c) "Metropolitan county" has the meaning given in section 473.121, subdivision 4.
- (d) "Metropolitan sales tax" means the metropolitan region sales and use tax imposed under this section.

Subd. 2. **Sales tax imposition; rate.** Notwithstanding section 473.123, subdivision 1, the Metropolitan Council must impose a metropolitan region sales and use tax at a rate of 0.25 percent on retail sales made in the metropolitan counties or to a destination in the metropolitan counties.

Subd. 3. **Administration; collection; enforcement.** Except as otherwise provided in this section, the provisions of section 297A.99, subdivisions 4, and 6 to 12a, govern the administration, collection, and enforcement of the metropolitan sales tax.

Subd. 4. **Distribution.** Notwithstanding section 297A.94, proceeds of the metropolitan sales tax are distributed:

- (1) 25 percent to the state rent assistance account under section 462A.2095;
- (2) 25 percent to the metropolitan city aid account in the housing assistance fund under section 477A.37;
and
- (3) 50 percent to the metropolitan county aid account in the housing assistance fund under section 477A.37.

History: 2023 c 37 art 5 s 2