

# HOUSE RESEARCH

## Bill Summary

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### Overview

Authorizes the Town of Sylvan (Cass County) to impose a gravel tax if one is not imposed by the county.

#### Section

**1** **Tax may be imposed.** Authorizes the Town of Sylvan to impose a gravel tax if one is not imposed by Cass County. Provides that in lieu of the normal distribution of the gravel tax, all of the tax proceeds will be retained by the Town of Sylvan.

Further provides that if at some later time Cass County imposes a gravel tax, the gravel tax authorized under this subdivision would be repealed on the effective date of the Cass County tax.

Effective upon local approval by the governing body.