

1.1 **ARTICLE 7**1.2 **LOCAL TAXES**

1.3 Section 1. Minnesota Statutes 2020, section 297A.99, subdivision 1, is amended to read:

1.4 Subdivision 1. **Authorization; scope.** (a) A political subdivision of this state may impose
1.5 a general sales tax (1) under section 297A.992, (2) under section 297A.993, (3) if permitted
1.6 by special law, or (4) if the political subdivision enacted and imposed the tax before January
1.7 1, 1982, and its predecessor provision.

1.8 (b) This section governs the imposition of a general sales tax by the political subdivision.
1.9 The provisions of this section preempt the provisions of any special law:

1.10 (1) enacted before June 2, 1997, or

1.11 (2) enacted on or after June 2, 1997, that does not explicitly exempt the special law
1.12 provision from this section's rules by reference.

1.13 (c) This section does not apply to or preempt a sales tax on motor vehicles. Beginning
1.14 July 1, 2019, no political subdivision may impose a special excise tax on motor vehicles
1.15 unless it is imposed under section 297A.993.

1.16 (d) A political subdivision may not advertise or expend funds for the promotion of a
1.17 referendum to support imposing a local sales tax ~~and may only spend funds related to~~
1.18 ~~imposing a local sales tax to:~~

1.19 (e) Notwithstanding paragraph (d), a political subdivision may only spend funds related
1.20 to imposing a local sales tax to:

1.21 (1) conduct the referendum;

1.22 (2) disseminate information included in the resolution adopted and submitted under
1.23 subdivision 2, but only if the disseminated information includes a list of specific projects
1.24 and the cost of each individual project;

1.25 (3) provide notice of, and conduct public forums at which proponents and opponents on
1.26 the merits of the referendum are given equal time to express their opinions on the merits of
1.27 the referendum;

1.28 (4) provide facts and data on the impact of the proposed local sales tax on consumer
1.29 purchases; and

1.30 (5) provide facts and data related to the individual programs and projects to be funded
1.31 with the local sales tax.

2.1 **EFFECTIVE DATE.** This section is effective for local sales tax proposals submitted
2.2 for legislative approval after the day of final enactment.

2.3 Sec. 2. Minnesota Statutes 2021 Supplement, section 297A.99, subdivision 2, is amended
2.4 to read:

2.5 Subd. 2. **Local resolution before application for authority.** ~~(a) Before the governing~~
2.6 ~~body of a political subdivision requests legislative approval to impose a local sales tax~~
2.7 ~~authorized by a special law, it shall adopt a resolution indicating its approval of the tax. The~~
2.8 ~~resolution must include the following information:~~ The governing body of a political
2.9 subdivision seeking legislative approval to either impose a new local sales tax authorized
2.10 by special law or modify an existing local sales tax authorized by special law must adopt a
2.11 resolution indicating its approval of the tax each year it requests legislative approval. The
2.12 resolution must include the following information:

2.13 (1) the proposed tax rate;

2.14 (2) a detailed description of no more than five capital projects that will be funded with
2.15 revenue from the tax;

2.16 (3) documentation of the regional significance of each project, including the share of
2.17 the economic benefit to or use of each project by persons residing, or businesses located,
2.18 outside of the jurisdiction;

2.19 (4) the amount of local sales tax revenue that would be used for each project and the
2.20 estimated time needed to raise that amount of revenue; ~~and~~

2.21 (5) the total revenue that will be raised for all projects before the tax expires, and the
2.22 estimated length of time that the tax will be in effect if all proposed projects are funded;
2.23 and

2.24 (6) a description of the nexus between the nonresident users of a project and the payment
2.25 of the tax, as required in paragraph (e).

2.26 (b) ~~The jurisdiction seeking authority to impose a local sales tax by special law must~~
2.27 ~~submit the resolution in paragraph (a) along with underlying documentation indicating how~~
2.28 ~~the benefits under paragraph (a), clause (3), were determined, to the chairs and ranking~~
2.29 ~~minority members of the legislative committees~~ of the house of representatives and senate
2.30 with jurisdiction over taxes no later than January 31 of the each year in which the jurisdiction
2.31 is seeking a special law authorizing or modifying the tax. The jurisdiction must submit an
2.32 amended resolution if, after meeting the requirements of this paragraph, the jurisdiction
2.33 seeks to:

3.1 (1) add a project that will be funded with the revenue from the tax;

3.2 (2) increase the amount that will be used for any project;

3.3 (3) increase the total revenue raised for all projects before the tax expires; or

3.4 (4) increase the estimated length of time that the tax will be in effect if all proposed
3.5 projects are funded.

3.6 (c) The special legislation granting or modifying local sales tax authority is not required
3.7 to allow funding for all projects listed in the resolution with the revenue from the local sales
3.8 tax, but must not include any projects not contained in the resolution.

3.9 (d) For purposes of this section, a "capital project" or "project" means:

3.10 (1) a single building or structure including associated infrastructure needed to safely
3.11 access or use the building or structure;

3.12 (2) improvements within a single park or named recreation area; or

3.13 (3) a contiguous trail.

3.14 (e) The resolution required in paragraph (a) must also include a description of the nexus
3.15 between the nonresident users of a project and the payment of tax. Nexus requires that two
3.16 of the following requirements are met:

3.17 (1) a significant number of the users of the project will be nonresidents of the political
3.18 subdivision imposing the tax;

3.19 (2) the project includes a unique or uncommon characteristic;

3.20 (3) the project is part of a regional or statewide network or system for providing facilities
3.21 or services;

3.22 (4) the project promotes an activity having a duration long enough to encourage retail
3.23 activity incident to the project, in the political subdivision imposing the tax; and

3.24 (5) the project includes improvements or amenities to facilities that increase the project's
3.25 capacity to serve visitors at a volume that exceeds the capacity for facilities that serve a
3.26 local population, including but not limited to heating, ventilation, and air conditioning
3.27 systems, parking facilities, including accessibility upgrades, and other improvements
3.28 necessary for compliance with state building codes for the improved facilities.

3.29 **EFFECTIVE DATE.** This section is effective for local sales tax proposals submitted
3.30 for legislative approval after the day of final enactment.

4.1 Sec. 3. Minnesota Statutes 2020, section 297A.99, subdivision 3, is amended to read:

4.2 Subd. 3. **Legislative authority required before voter approval; requirements for**
4.3 **adoption, use, termination.** (a) A political subdivision must receive legislative authority
4.4 to impose or modify a local sales tax before submitting the tax for approval by voters of the
4.5 political subdivision. Imposition or modification of a local sales tax is subject to approval
4.6 by voters of the political subdivision at a general election. The election must be conducted
4.7 ~~at a general election~~ on the first Tuesday after the first Monday in November within the
4.8 two-year period after the governing body of the political subdivision has received authority
4.9 to impose or modify the tax. If the authorizing legislation ~~allows~~ authorizes or modifies the
4.10 tax ~~to be imposed~~ for more than one project, ~~there must be~~ the political subdivision is not
4.11 required to present each project separately on the ballot. The political subdivision may
4.12 present a separate question approving the use of the tax revenue for each project. Regardless
4.13 of whether the ballot presents a separate question for each project, the question must state
4.14 the project or projects proposed to be funded with the tax, the amount for each project
4.15 proposed to be funded with the tax, and the estimated length of time the tax will be in effect.
4.16 Notwithstanding the authorizing legislation or special law modifying the tax, a project that
4.17 is not approved by the voters may not be funded with the local sales tax revenue and the
4.18 termination date of the tax set in the authorizing legislation or special law modifying the
4.19 tax must be reduced proportionately based on the share of that project's cost to the total
4.20 costs of all projects included in the authorizing legislation or special law modifying the tax.

4.21 (b) The proceeds of the tax must be dedicated exclusively to payment of the construction
4.22 and rehabilitation costs and associated bonding costs related to the specific capital
4.23 improvement projects that were approved by the voters under paragraph (a).

4.24 (c) The tax must terminate after the revenues raised are sufficient to fund the projects
4.25 approved by the voters under paragraph (a).

4.26 (d) After a sales tax imposed by a political subdivision has expired or been terminated,
4.27 the political subdivision is prohibited from imposing a local sales tax for a period of one
4.28 year.

4.29 (e) Notwithstanding paragraph (a), if a political subdivision received voter approval to
4.30 seek authority for a local sales tax at the November 6, 2018, general election and is granted
4.31 authority to impose a local sales tax before January 1, 2021, the tax may be imposed without
4.32 an additional referendum provided that it meets the requirements of subdivision 2 and the
4.33 list of specific projects contained in the resolution does not conflict with the projects listed
4.34 in the approving referendum.

5.1 (f) If a tax is terminated because sufficient revenues have been raised, any amount of
5.2 tax collected under subdivision 9, after sufficient revenues have been raised and before the
5.3 quarterly termination required under subdivision 12, paragraph (a), that is greater than the
5.4 average quarterly revenues collected over the immediately preceding 12 calendar months
5.5 must be retained by the commissioner for deposit in the general fund.

5.6 **EFFECTIVE DATE.** This section is effective for local sales tax proposals submitted
5.7 for legislative approval after the day of final enactment or taxes authorized in Laws 2021,
5.8 First Special Session chapter 14, article 8, and thereafter.

5.9 Sec. 4. Minnesota Statutes 2020, section 469.190, subdivision 7, is amended to read:

5.10 Subd. 7. **Collection.** The statutory or home rule charter city, town, or county when the
5.11 county board is acting as a town board with respect to an unorganized territory may agree
5.12 with the commissioner of revenue that a tax imposed pursuant to this section shall be
5.13 collected by the commissioner together with the tax imposed by chapter 297A, and subject
5.14 to the same interest, penalties, and other rules and that its proceeds, less the cost of collection,
5.15 shall be remitted to the city.

5.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

5.17 Sec. 5. Laws 1998, chapter 389, article 8, section 43, as amended by Laws 2005, First
5.18 Special Session chapter 3, article 5, sections 28, 29, and 30, Laws 2011, First Special Session
5.19 chapter 7, article 4, sections 5, 6, and 7, and Laws 2013, chapter 143, article 10, sections
5.20 11, 12, and 13, is amended by adding a subdivision to read:

5.21 Subd. 1a. **Authorization; extension.** Notwithstanding Minnesota Statutes, section
5.22 477A.016, or any other law, ordinance, or city charter, and if approved by the voters at a
5.23 general election as required under Minnesota Statutes, section 297A.99, subdivision 3, the
5.24 city of Rochester may extend the sales and use tax of one-half of one percent authorized
5.25 under subdivision 1, paragraph (a), for the purposes specified in subdivision 3a. Except as
5.26 otherwise provided in this section, the provisions of Minnesota Statutes, section 297A.99,
5.27 govern the imposition, administration, collection, and enforcement of the tax authorized
5.28 under this subdivision. The tax imposed under this subdivision is in addition to any local
5.29 sales and use tax imposed under any other special law.

5.30 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
5.31 city of Rochester and its chief clerical officer comply with Minnesota Statutes, section
5.32 645.021, subdivisions 2 and 3.

6.1 Sec. 6. Laws 1998, chapter 389, article 8, section 43, as amended by Laws 2005, First
6.2 Special Session chapter 3, article 5, sections 28, 29, and 30, Laws 2011, First Special Session
6.3 chapter 7, article 4, sections 5, 6, and 7, and Laws 2013, chapter 143, article 10, sections
6.4 11, 12, and 13, is amended by adding a subdivision to read:

6.5 Subd. 3a. Use of sales and use tax revenues; additional projects. (a) The revenues
6.6 derived from the extension of the tax authorized under subdivision 1a must be used by the
6.7 city of Rochester to pay the costs of collecting and administering the tax and paying for the
6.8 following projects in the city, including securing and paying debt service on bonds issued
6.9 to finance all or part of the following projects:

6.10 (1) notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, paragraphs (a),
6.11 (b), and (d):

6.12 (i) \$60,000,000, plus associated bonding costs for an economic vitality fund, subject to
6.13 adoption of a resolution under paragraph (c), clause (1); or

6.14 (ii) \$50,000,000, plus associated bonding costs for an economic vitality fund, subject
6.15 to the requirements of paragraph (c), clause (2);

6.16 (2) notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, paragraph (d),
6.17 \$50,000,000, plus associated bonding costs for street reconstruction;

6.18 (3) notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, paragraph (d),
6.19 \$40,000,000, plus associated bonding costs for flood control and water quality; and

6.20 (4) \$65,000,000, plus associated bonding costs for a Regional Community and Recreation
6.21 Complex.

6.22 (b) The city must use \$10,000,000 of the money allocated to the purpose in paragraph
6.23 (a), clause (1), for a grant to Rochester Area Economic Development Incorporated to establish
6.24 the EverRAEDI development fund. Of that amount, \$5,000,000 must be used for grants and
6.25 loans for economic development projects in communities located in the city of Rochester,
6.26 and \$5,000,000 must be used for grants and loans for economic development projects in
6.27 communities located in the Rochester metropolitan statistical area. Rochester Area Economic
6.28 Development Incorporated may charge grant and loan recipients a service fee of up to five
6.29 percent of the grant or loan amount to pay for administrative costs associated with the
6.30 EverRAEDI development fund. Rochester Area Economic Development Incorporated shall
6.31 report on, at minimum, an annual basis on all EverRAEDI fund activities to the governing
6.32 board of the city of Rochester.

7.1 (c) Notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, paragraphs
7.2 (a), (b), and (d), the city must either:

7.3 (1) pass a resolution that authorizes \$10,000,000 of the revenues from the tax authorized
7.4 under subdivision 1a for the use described in paragraph (a), clause (1), item (i), to be used
7.5 for an economic development fund for the purposes specified in paragraph (b); or

7.6 (2) if the city does not pass a resolution under clause (1), the city must allocate
7.7 \$10,000,000 from the amount authorized in paragraph (a), clause (1), item (ii), for the
7.8 purposes specified in paragraph (b).

7.9 **EFFECTIVE DATE.** This section is effective the day after compliance by the governing
7.10 body of the city of Rochester with Minnesota Statutes, section 645.021.

7.11 Sec. 7. Laws 1998, chapter 389, article 8, section 43, as amended by Laws 2005, First
7.12 Special Session chapter 3, article 5, sections 28, 29, and 30, Laws 2011, First Special Session
7.13 chapter 7, article 4, sections 5, 6, and 7, and Laws 2013, chapter 143, article 10, sections
7.14 11, 12, and 13, is amended by adding a subdivision to read:

7.15 Subd. 4a. **Bonding authority; additional projects and extension of tax.** (a) The city
7.16 of Rochester may issue bonds under Minnesota Statutes, chapter 475, to finance all or a
7.17 portion of the costs of the projects authorized in subdivision 3a and approved by the voters
7.18 as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a). The
7.19 aggregate principal amount of bonds issued under this subdivision may not exceed:

7.20 (1) if the city passes a resolution under subdivision 3a, paragraph (c), clause (1),
7.21 \$215,000,000 for the projects described in subdivision 3a, paragraph (a), clauses (1), item
7.22 (i), and (2) to (4), plus an amount to be applied to the payment of the costs of issuing the
7.23 bonds; or

7.24 (2) if the city does not pass a resolution under subdivision 3a, paragraph (c), clause (1),
7.25 \$205,000,000 for the projects described in subdivision 3a, paragraph (a), clauses (1), item
7.26 (ii), and (2) to (4), plus an amount to be applied to the payment of the costs of issuing the
7.27 bonds.

7.28 (b) The bonds may be paid from or secured by any funds available to the city of
7.29 Rochester, including the tax authorized under subdivision 1a and the full faith and credit
7.30 of the city. The issuance of bonds under this subdivision is not subject to Minnesota Statutes,
7.31 sections 275.60 and 275.61.

7.32 (c) The bonds are not included in computing any debt limitation applicable to the city
7.33 of Rochester, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal

8.1 and interest on the bonds is not subject to any levy limitation. A separate election to approve
8.2 the bonds under Minnesota Statutes, section 475.58, is not required.

8.3 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
8.4 city of Rochester and its chief clerical officer comply with Minnesota Statutes, section
8.5 645.021, subdivisions 2 and 3.

8.6 Sec. 8. Laws 1998, chapter 389, article 8, section 43, subdivision 5, as amended by Laws
8.7 2005, First Special Session chapter 3, article 5, section 30, Laws 2011, First Special Session
8.8 chapter 7, article 4, section 7, and Laws 2013, chapter 143, article 10, section 13, is amended
8.9 to read:

8.10 Subd. 5. **Termination of taxes.** (a) The taxes imposed under subdivisions 1 and 2 expire
8.11 at the later of (1) December 31, 2009, or (2) when the city council determines that sufficient
8.12 funds have been received from the taxes to finance the first \$71,500,000 of capital
8.13 expenditures and bonds for the projects authorized in subdivision 3, including the amount
8.14 to prepay or retire at maturity the principal, interest, and premium due on any bonds issued
8.15 for the projects under subdivision 4, unless the taxes are extended as allowed in paragraph
8.16 (b). Any funds remaining after completion of the project and retirement or redemption of
8.17 the bonds shall also be used to fund the projects under subdivision 3. The taxes imposed
8.18 under subdivisions 1 and 2 may expire at an earlier time if the city so determines by
8.19 ordinance.

8.20 (b) Notwithstanding Minnesota Statutes, sections 297A.99 and 477A.016, or any other
8.21 contrary provision of law, ordinance, or city charter, the city of Rochester may, by ordinance,
8.22 extend the taxes authorized in subdivisions 1 and 2 beyond December 31, 2009, if approved
8.23 by the voters of the city at a special election in 2005 or the general election in 2006. The
8.24 question put to the voters must indicate that an affirmative vote would allow up to an
8.25 additional \$40,000,000 of sales tax revenues be raised and up to \$40,000,000 of bonds to
8.26 be issued above the amount authorized in the June 23, 1998, referendum for the projects
8.27 specified in subdivision 3. If the taxes authorized in subdivisions 1 and 2 are extended under
8.28 this paragraph, the taxes expire when the city council determines that sufficient funds have
8.29 been received from the taxes to finance the projects and to prepay or retire at maturity the
8.30 principal, interest, and premium due on any bonds issued for the projects under subdivision
8.31 4. Any funds remaining after completion of the project and retirement or redemption of the
8.32 bonds may be placed in the general fund of the city.

8.33 (c) Notwithstanding Minnesota Statutes, sections 297A.99 and 477A.016, or any other
8.34 contrary provision of law, ordinance, or city charter, the city of Rochester may, by ordinance,

9.1 extend the taxes authorized in subdivisions 1, paragraph (a), and 2, up to December 31,
 9.2 2049, provided that all additional revenues above those necessary to fund the projects and
 9.3 associated financing costs listed in subdivision 3, paragraphs (a) to (e), are committed to
 9.4 fund public infrastructure projects contained in the development plan adopted under
 9.5 Minnesota Statutes, section 469.43, including all financing costs; otherwise the taxes
 9.6 terminate when the city council determines that sufficient funds have been received from
 9.7 the taxes to finance expenditures and bonds for the projects authorized in subdivision 3,
 9.8 paragraphs (a) to (e), plus an amount equal to the costs of issuance of the bonds and including
 9.9 the amount to prepay or retire at maturity the principal, interest, and premiums due on any
 9.10 bonds issued for the projects under subdivision 4.

9.11 (d) The tax imposed under subdivision 1, paragraph (b), expires at the earlier of December
 9.12 31, 2049, or when the city council determines that sufficient funds have been raised from
 9.13 the tax plus all other city funding sources authorized in this article to meet the city obligation
 9.14 for financing the public infrastructure projects contained in the development plan adopted
 9.15 under Minnesota Statutes, section 469.43, including all financing costs.

9.16 (e) The tax imposed under subdivision 1a expires at the earlier of (1) 18 years after first
 9.17 imposed, or (2) when the city council determines that the amount of revenues received from
 9.18 the tax is sufficient to pay for the project costs authorized under subdivision 3a for projects
 9.19 approved by the voters as required under Minnesota Statutes, section 297A.99, subdivision
 9.20 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance of the bonds
 9.21 under subdivision 4a, including interest on the bonds. Except as otherwise provided in
 9.22 Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f), any funds remaining
 9.23 after payment of the allowed costs due to the timing of the termination of the tax under
 9.24 Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the general fund of
 9.25 the city. The tax imposed under subdivision 1a may expire at an earlier time if the city so
 9.26 determines by ordinance.

9.27 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
 9.28 city of Rochester and its chief clerical officer comply with Minnesota Statutes, section
 9.29 645.021, subdivisions 2 and 3.

9.30 Sec. 9. Laws 2008, chapter 366, article 7, section 17, is amended to read:

9.31 Sec. 17. **COOK COUNTY; LODGING AND ADMISSIONS TAXES TAX.**

9.32 Subdivision 1. **Lodging tax.** Notwithstanding Minnesota Statutes, section 477A.016,
 9.33 or any other provision of law, ordinance, or city charter, the Board of Commissioners of

10.1 Cook County may impose, by ordinance, a tax of up to one percent on the gross receipts
 10.2 subject to the lodging tax under Minnesota Statutes, section 469.190. This tax is in addition
 10.3 to any tax imposed under Minnesota Statutes, section 469.190, and the total tax imposed
 10.4 under that section and this provision must not exceed four percent.

10.5 ~~Subd. 2. **Admissions and recreation tax.** Notwithstanding Minnesota Statutes, section~~
 10.6 ~~477A.016, or any other provision of law, ordinance, or city charter, the Board of~~
 10.7 ~~Commissioners of Cook County may impose, by ordinance, a tax of up to three percent on~~
 10.8 ~~admissions to entertainment and recreational facilities and rental of recreation equipment.~~

10.9 Subd. 3. **Use of taxes.** The ~~taxes~~ tax imposed in ~~subdivisions~~ subdivision 1 and 2 must
 10.10 be used to fund a new Cook County Event and Visitors Bureau as established by the Board
 10.11 of Commissioners of Cook County. The Board of Commissioners of Cook County must
 10.12 annually review the budget of the Cook County Event and Visitors Bureau. The event and
 10.13 visitors bureau may not receive revenues raised from the ~~taxes~~ tax imposed in ~~subdivisions~~
 10.14 subdivision 1 and 2 until the board of commissioners approves the annual budget.

10.15 Subd. 4. **Termination.** The ~~taxes~~ tax imposed in ~~subdivisions~~ subdivision 1 and 2
 10.16 ~~terminate 15~~ terminates 30 years after ~~they are~~ it is first imposed.

10.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.

10.18 Sec. 10. Laws 2011, First Special Session chapter 7, article 4, section 14, is amended to
 10.19 read:

10.20 Sec. 14. **CITY OF MARSHALL; SALES AND USE TAX.**

10.21 Subdivision 1. **Authorization.** Notwithstanding Minnesota Statutes, section 297A.99,
 10.22 subdivisions 1 and 2, or 477A.016, or any other law, ordinance, or city charter, the city of
 10.23 Marshall, if approved by the voters at a general election held within two years of the date
 10.24 of final enactment of this section, may impose the tax authorized under subdivision 2. Two
 10.25 separate ballot questions must be presented to the voters, one for each of the two facility
 10.26 projects named in subdivision 3.

10.27 Subd. 2. **Sales and use tax authorized.** The city of Marshall may impose by ordinance
 10.28 a sales and use tax of up to one-half of one percent for the purposes specified in subdivision
 10.29 3. The provisions of Minnesota Statutes, section 297A.99, except subdivisions 1 and 2,
 10.30 govern the imposition, administration, collection, and enforcement of the tax authorized
 10.31 under this subdivision.

11.1 Subd. 2a. **Authorization; extension.** Notwithstanding Minnesota Statutes, section
11.2 297A.99, subdivision 3, paragraph (d), or 477A.016, or any other law, ordinance, or city
11.3 charter, after payment of the bonds authorized under subdivision 4, and if approved by the
11.4 voters at a general election as required under Minnesota Statutes, section 297A.99,
11.5 subdivision 3, the city of Marshall may extend the sales and use tax of one-half of one
11.6 percent authorized under subdivision 2 for the purposes specified in subdivision 3a. Except
11.7 as otherwise provided in this section, the provisions of Minnesota Statutes, section 297A.99,
11.8 govern the imposition, administration, collection, and enforcement of the tax authorized
11.9 under this subdivision. The tax imposed under this subdivision is in addition to any local
11.10 sales and use tax imposed under any other special law.

11.11 **Subd. 3. Use of sales and use tax revenues.** The revenues derived from the tax authorized
11.12 under subdivision 2 must be used by the city of Marshall to pay the costs of collecting and
11.13 administering the sales and use tax and to pay all or part of the costs of the new and existing
11.14 facilities of the Minnesota Emergency Response and Industry Training Center and all or
11.15 part of the costs of the new facilities of the Southwest Minnesota Regional Amateur Sports
11.16 Center. Authorized expenses include, but are not limited to, acquiring property, predesign,
11.17 design, and paying construction, furnishing, and equipment costs related to these facilities
11.18 and paying debt service on bonds or other obligations issued by the city of Marshall under
11.19 subdivision 4 to finance the capital costs of these facilities.

11.20 Subd. 3a. **Use of sales and use tax revenues; aquatic center.** The revenues derived
11.21 from the extension of the tax authorized under subdivision 2a must be used by the city of
11.22 Marshall to pay the costs of collecting and administering the tax and paying for \$16,000,000
11.23 plus associated bonding costs for the construction of a new municipal aquatic center in the
11.24 city, including securing and paying debt service on bonds issued to finance the project.

11.25 **Subd. 4. Bonds.** (a) If the imposition of a sales and use tax is approved by the voters,
11.26 the city of Marshall may issue bonds under Minnesota Statutes, chapter 475, to finance all
11.27 or a portion of the costs of the facilities authorized in subdivision 3, and may issue bonds
11.28 to refund bonds previously issued. The aggregate principal amount of bonds issued under
11.29 this subdivision may not exceed \$17,290,000, plus an amount to be applied to the payment
11.30 of the costs of issuing the bonds. The bonds may be paid from or secured by any funds
11.31 available to the city of Marshall, including the tax authorized under subdivision 2.

11.32 (b) The bonds are not included in computing any debt limitation applicable to the city
11.33 of Marshall, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
11.34 and interest on the bonds, is not subject to any levy limitation. A separate election to approve
11.35 the bonds under Minnesota Statutes, section 475.58, is not required.

12.1 Subd. 4a. **Bonds; additional use and extension of tax.** (a) After payment of the bonds
12.2 authorized under subdivision 4, the city of Marshall may issue bonds under Minnesota
12.3 Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in
12.4 subdivision 2a and approved by the voters as required under Minnesota Statutes, section
12.5 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
12.6 under this subdivision may not exceed \$16,000,000, plus an amount to be applied to the
12.7 payment of the costs of issuing the bonds.

12.8 (b) The bonds may be paid from or secured by any funds available to the city of Marshall,
12.9 including the tax authorized under subdivision 2a. The issuance of bonds under this
12.10 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

12.11 (c) The bonds are not included in computing any debt limitation applicable to the city
12.12 of Marshall, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
12.13 and interest on the bonds is not subject to any levy limitation. A separate election to approve
12.14 the bonds under Minnesota Statutes, section 475.58, is not required.

12.15 Subd. 5. **Termination of taxes.** (a) The tax imposed under subdivision 2 expires at the
12.16 earlier of (1) 15 years after the tax is first imposed, or (2) when the city council determines
12.17 that the amount of revenues received from the tax to pay for the capital and administrative
12.18 costs of the facilities under subdivision 3 first equals or exceeds the amount authorized to
12.19 be spent for the facilities plus the additional amount needed to pay the costs related to
12.20 issuance of the bonds under subdivision 4, including interest on the bonds. Any funds
12.21 remaining after payment of all such costs and retirement or redemption of the bonds shall
12.22 be placed in the general fund of the city. The tax imposed under subdivision 2 may expire
12.23 at an earlier time if the city so determines by ordinance.

12.24 (b) The tax imposed under subdivision 2a expires at the earlier of (1) 30 years after the
12.25 tax under subdivision 2 is first imposed, or (2) when the city council determines that the
12.26 amount of revenues received from the tax is sufficient to pay for the project costs authorized
12.27 under subdivision 3a for the project approved by the voters as required under Minnesota
12.28 Statutes, section 297A.99, subdivision 3, paragraph (a), plus an amount sufficient to pay
12.29 the costs related to issuance of the bonds under subdivision 4a, including interest on the
12.30 bonds. Except as otherwise provided in Minnesota Statutes, section 297A.99, subdivision
12.31 3, paragraph (f), any funds remaining after payment of the allowed costs due to the timing
12.32 of the termination of the tax under Minnesota Statutes, section 297A.99, subdivision 12,
12.33 shall be placed in the general fund of the city. The tax imposed under subdivision 2a may
12.34 expire at an earlier time if the city so determines by ordinance.

13.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
 13.2 city of Marshall and its chief clerical officer comply with Minnesota Statutes, section
 13.3 645.021, subdivisions 2 and 3.

13.4 Sec. 11. Laws 2019, First Special Session chapter 6, article 6, section 25, is amended to
 13.5 read:

13.6 Sec. 25. **CITY OF PLYMOUTH; LOCAL LODGING TAX AUTHORIZED.**

13.7 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
 13.8 law, ordinance, or city charter, the city council for the city of Plymouth may impose by
 13.9 ordinance a tax of up to three percent on the gross receipts subject to the lodging tax under
 13.10 Minnesota Statutes, section 469.190. This tax is in addition to any tax imposed under
 13.11 Minnesota Statutes, section 469.190, and the total tax imposed under that section and this
 13.12 provision must not exceed six percent.

13.13 (b) Two-thirds of the revenue from the tax imposed under this section must be dedicated
 13.14 and used for capital improvements to public recreational facilities and marketing and
 13.15 promotion of the community, and the remaining one-third of the revenue must be used for
 13.16 the same purposes as a tax imposed under Minnesota Statutes, section 469.190.

13.17 (c) The tax imposed under this authority terminates at the earlier of: (1) ten years after
 13.18 the tax is first imposed; or (2) December 31, ~~2030~~ 2040.

13.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.

13.20 Sec. 12. Laws 2021, First Special Session chapter 14, article 8, section 5, is amended to
 13.21 read:

13.22 Sec. 5. **CITY OF EDINA; TAXES AUTHORIZED.**

13.23 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
 13.24 section 297A.99, subdivision 1, or 477A.016, or any other law, ordinance, or city charter,
 13.25 and if approved by the voters at a general election as required under Minnesota Statutes,
 13.26 section 297A.99, subdivision 3, the city of Edina may impose by ordinance a sales and use
 13.27 tax of one-half of one percent for the purposes specified in subdivision 2. Except as otherwise
 13.28 provided in this section, the provisions of Minnesota Statutes, section 297A.99, govern the
 13.29 imposition, administration, collection, and enforcement of the tax authorized under this
 13.30 subdivision. The tax imposed under this subdivision is in addition to any local sales and
 13.31 use tax imposed under any other special law.

14.1 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
 14.2 under subdivision 1 must be used by the city of Edina to pay the costs of collecting and
 14.3 administering the tax and paying for the following projects in the city, including securing
 14.4 and paying debt service on bonds issued to finance all or part of the following projects:

14.5 (1) \$17,700,000 plus associated bonding costs for development of Fred Richards Park
 14.6 as identified in the Fred Richards Park Master Plan; ~~and~~

14.7 (2) ~~\$21,600,000~~ \$46,900,000 plus associated bonding costs for improvements to Braemar
 14.8 Park as identified in the Braemar Park Master Plan; and

14.9 (3) capital improvement projects to the city's park and recreation system, plus associated
 14.10 bonding costs, provided that sufficient revenue from the tax has been received to pay for
 14.11 the project costs in clauses (1) and (2) and to pay the costs related to issuance of any bonds
 14.12 under subdivision 3, paragraph (b).

14.13 Subd. 3. **Bonding authority.** ~~(a) The city of Edina may issue bonds under Minnesota~~
 14.14 ~~Statutes, chapter 475, to finance all or a portion of the costs of the projects authorized in~~
 14.15 ~~subdivision 2 and approved by the voters as required under Minnesota Statutes, section~~
 14.16 ~~297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued~~
 14.17 ~~under this subdivision may not exceed: (1) \$17,700,000 for the project listed in subdivision~~
 14.18 ~~2, clause (1), plus an amount to be applied to the payment of the costs of issuing the bonds;~~
 14.19 ~~and (2) \$21,600,000 for the project listed in subdivision 2, clause (2), plus an amount to be~~
 14.20 ~~applied to the payment of the costs of issuing the bonds. The bonds may be paid from or~~
 14.21 ~~secured by any funds available to the city of Edina, including the tax authorized under~~
 14.22 ~~subdivision 1. The issuance of bonds under this subdivision is not subject to Minnesota~~
 14.23 ~~Statutes, sections 275.60 and 275.61.~~

14.24 (a) The city of Edina may issue bonds under Minnesota Statutes, chapter 475, to finance
 14.25 all or a portion of the costs of the projects authorized in subdivision 2 and approved by the
 14.26 voters as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a).
 14.27 For the projects described in subdivision 2, the aggregate principal amount of bonds issued
 14.28 under this subdivision may not exceed \$64,600,000.

14.29 (b) The bonds may be paid from or secured by any funds available to the city of Edina,
 14.30 including the tax authorized under subdivision 1. The issuance of bonds under this
 14.31 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

14.32 ~~(b)~~ (c) The bonds are not included in computing any debt limitation applicable to the
 14.33 city of Edina, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal

15.1 and interest on the bonds is not subject to any levy limitation. A separate election to approve
15.2 the bonds under Minnesota Statutes, section 475.58, is not required.

15.3 **Subd. 4. Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
15.4 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) ~~19~~ 17 years
15.5 after the tax is first imposed, or (2) when the city council determines that the amount received
15.6 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
15.7 projects approved by voters as required under Minnesota Statutes, section 297A.99,
15.8 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
15.9 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
15.10 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
15.11 any funds remaining after payment of the allowed costs due to the timing of the termination
15.12 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, must be placed in the
15.13 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
15.14 if the city so determines by ordinance.

15.15 **Subd. 5. Special provision.** The provisions under section 31, paragraph (b), allowing
15.16 the \$3,000,000 increase, and section 31, paragraph (c), allowing the ten percent increase,
15.17 do not apply to the amount authorized for the project under subdivision 2, clause (2).

15.18 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
15.19 city of Edina and its chief clerical officer comply with Minnesota Statutes, section 645.021,
15.20 subdivisions 2 and 3.

15.21 Sec. 13. Laws 2021, First Special Session chapter 14, article 8, section 14, subdivision 4,
15.22 is amended to read:

15.23 **Subd. 4. Termination of taxes.** (a) The tax imposed under subdivision 1 expires at the
15.24 earlier of: (1) ~~22~~ 30 years after the tax is first imposed; or (2) when the city council
15.25 determines that the amount received from the tax is sufficient to pay for the project costs
15.26 authorized under subdivision 2 for the project approved by voters as required under
15.27 Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a), plus an amount sufficient
15.28 to pay the costs related to issuance of any bonds authorized under subdivision 3, including
15.29 interest on the bonds. Except as otherwise provided in Minnesota Statutes, section 297A.99,
15.30 subdivision 3, paragraph (f), any funds remaining after payment of allowed costs due to the
15.31 timing of the termination of the tax under Minnesota Statutes, section 297A.99, subdivision
15.32 12, shall be placed in the general fund of the city. The tax imposed under subdivision 1 may
15.33 expire at an earlier time if the city so determines by ordinance.

16.1 (b) The city must pass a resolution approving the modification of the termination of the
16.2 tax under paragraph (a), provided that the modification is included with the items required
16.3 under section 31, if the city also elects the increase allowed under that paragraph. The
16.4 resolution required under this paragraph must be submitted to the state auditor no later than
16.5 30 days before the ballots are printed for the election at which the city seeks voter approval
16.6 of the tax as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph
16.7 (a).

16.8 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
16.9 city of Moorhead and its chief clerical officer comply with Minnesota Statutes, section
16.10 645.021, subdivisions 2 and 3.

16.11 Sec. 14. Laws 2021, First Special Session chapter 14, article 8, section 15, subdivision 4,
16.12 is amended to read:

16.13 Subd. 4. **Termination of taxes.** (a) The tax imposed under subdivision 1 expires at the
16.14 earlier of: (1) ~~25~~ 30 years after the tax is first imposed; or (2) when the city council
16.15 determines that the city has received from this tax \$37,000,000 to fund the projects listed
16.16 in subdivision 2, plus an amount sufficient to pay costs related to issuance of any bonds
16.17 authorized in subdivision 3, including interest on the bonds. Except as otherwise provided
16.18 under Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f), any funds remaining
16.19 after payment of the allowed costs due to timing of the termination under Minnesota Statutes,
16.20 section 297A.99, shall be placed in the city's general fund. The tax imposed under subdivision
16.21 1 may expire at an earlier time if the city so determines by ordinance.

16.22 (b) The city must pass a resolution approving the modification of the termination of the
16.23 tax under paragraph (a), provided that the modification is included with the items required
16.24 under section 31, if the city also elects the increase allowed under that paragraph. The
16.25 resolution required under this paragraph must be submitted to the state auditor no later than
16.26 30 days before the ballots are printed for the election at which the city seeks voter approval
16.27 of the tax as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph
16.28 (a).

16.29 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
16.30 city of Oakdale and its chief clerical officer comply with Minnesota Statutes, section 645.021,
16.31 subdivisions 2 and 3.

17.1 Sec. 15. Laws 2021, First Special Session chapter 14, article 8, section 17, is amended by
17.2 adding a subdivision to read:

17.3 Subd. 5. **Modification of authorization; 2022.** The amount authorized to finance the
17.4 project in subdivision 2 may be increased by \$500,000 and the aggregate principal amount
17.5 of bonds issued under subdivision 3 may be increased by \$500,000. If the city elects the
17.6 increase, notwithstanding voter approval of the tax authorized under subdivision 1 at the
17.7 2021 municipal election, the city must present a question with the increased amount
17.8 authorized under this subdivision for the project in subdivision 2 to the voters at an election
17.9 as provided under Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a). If the
17.10 city elects the increase, the city must also adopt a new resolution indicating the increased
17.11 amount authorized under this subdivision for the project in subdivision 2, and submit the
17.12 resolution to the state auditor not more than 30 days before the ballots are printed for the
17.13 election at which the city seeks voter approval. The provision under section 31, paragraph
17.14 (c), allowing a ten percent increase, does not apply to the modification allowed under this
17.15 subdivision.

17.16 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
17.17 city of St. Peter and its chief clerical officer comply with Minnesota Statutes, section 645.021,
17.18 subdivisions 2 and 3.

17.19 Sec. 16. Laws 2021, First Special Session chapter 14, article 8, section 20, subdivision 2,
17.20 is amended to read:

17.21 **Subd. 2. Use of sales and use tax revenues.** The revenues derived from the tax authorized
17.22 under subdivision 1 must be used by the city of Waite Park to pay the costs of collecting
17.23 and administering the tax and for the following projects in the city, including securing and
17.24 paying debt service on bonds issued to finance all or part of the following projects:

17.25 (1) up to \$7,500,000 plus associated bonding costs for regional trail connections; ~~and~~

17.26 (2) up to \$20,000,000 plus associated bonding costs for construction and equipping of
17.27 a public safety facility; and

17.28 (3) notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, paragraph (d),
17.29 up to \$15,500,000 plus associated bonding costs for the 10th Avenue regional corridor
17.30 project.

17.31 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
17.32 city of Waite Park and its chief clerical officer comply with Minnesota Statutes, section
17.33 645.021, subdivisions 2 and 3.

18.1 Sec. 17. Laws 2021, First Special Session chapter 14, article 8, section 20, subdivision 3,
18.2 is amended to read:

18.3 Subd. 3. **Bonding authority.** (a) The city of Waite Park may issue bonds under Minnesota
18.4 Statutes, chapter 475, to finance all or a portion of the costs of the facilities authorized in
18.5 subdivision 2 and approved by the voters as required under Minnesota Statutes, section
18.6 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
18.7 under this subdivision may not exceed:

18.8 ~~(1) \$7,500,000~~ \$43,000,000 for the ~~project~~ projects listed in subdivision 2, ~~clause (1),~~
18.9 plus an amount needed to pay capitalized interest and an amount to be applied to the payment
18.10 of the costs of issuing the bonds; ~~and~~

18.11 ~~(2) \$20,000,000 for the project listed in subdivision 2, clause (2), plus an amount needed~~
18.12 ~~to pay capitalized interest and an amount to be applied to the payment of the costs of issuing~~
18.13 ~~the bonds.~~

18.14 (b) The bonds may be paid from or secured by any funds available to the city of Waite
18.15 Park, including the tax authorized under subdivision 1. The issuance of bonds under this
18.16 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

18.17 ~~(b)~~ (c) The bonds are not included in computing any debt limitation applicable to the
18.18 city of Waite Park, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
18.19 principal and interest on the bonds is not subject to any levy limitation. A separate election
18.20 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

18.21 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
18.22 city of Waite Park and its chief clerical officer comply with Minnesota Statutes, section
18.23 645.021, subdivisions 2 and 3.

18.24 Sec. 18. Laws 2021, First Special Session chapter 14, article 8, section 21, subdivision 4,
18.25 is amended to read:

18.26 Subd. 4. **Termination of taxes.** (a) Subject to Minnesota Statutes, section 297A.99,
18.27 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of: (1) ~~20~~ 30 years
18.28 after the tax is first imposed; or (2) when the city council determines that the amount received
18.29 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for the
18.30 project approved by voters as required under Minnesota Statutes, section 297A.99,
18.31 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
18.32 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
18.33 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),

19.1 any funds remaining after payment of allowed costs due to the timing of the termination of
 19.2 the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
 19.3 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
 19.4 if the city so determines by ordinance.

19.5 (b) The city must pass a resolution approving the modification of the termination of the
 19.6 tax under paragraph (a), provided that the modification is included with the items required
 19.7 under section 31, if the city also elects the increase allowed under that paragraph. The
 19.8 resolution required under this paragraph must be submitted to the state auditor no later than
 19.9 30 days before the ballots are printed for the election at which the city seeks voter approval
 19.10 of the tax as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph
 19.11 (a).

19.12 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
 19.13 city of Warren and its chief clerical officer comply with Minnesota Statutes, section 645.021,
 19.14 subdivisions 2 and 3.

19.15 **Sec. 19. CITY OF AITKIN; TAXES AUTHORIZED.**

19.16 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
 19.17 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
 19.18 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
 19.19 the city of Aitkin may impose by ordinance a sales and use tax of one percent for the purposes
 19.20 specified in subdivision 2. Except as otherwise provided in this section, the provisions of
 19.21 Minnesota Statutes, section 297A.99, govern the imposition, administration, collection, and
 19.22 enforcement of the tax authorized under this subdivision. The tax imposed under this
 19.23 subdivision is in addition to any local sales and use tax imposed under any other special
 19.24 law.

19.25 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
 19.26 under subdivision 1 must be used by the city of Aitkin to pay the costs of collecting and
 19.27 administering the tax and paying for the following projects in the city, including securing
 19.28 and paying debt service on bonds issued to finance all or part of the following projects:

19.29 (1) \$8,300,000 plus associated bonding costs for construction of a new municipal
 19.30 building; and

19.31 (2) \$1,000,000 plus associated bonding costs for improvements to parks and trails.

19.32 Subd. 3. **Bonding authority.** (a) The city of Aitkin may issue bonds under Minnesota
 19.33 Statutes, chapter 475, to finance all or a portion of the costs of the facilities authorized in

20.1 subdivision 2 and approved by the voters as required under Minnesota Statutes, section
20.2 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
20.3 under this subdivision may not exceed \$9,300,000 for the projects listed in subdivision 2,
20.4 plus an amount to be applied to the payment of the costs of issuing the bonds.

20.5 (b) The bonds may be paid from or secured by any funds available to the city of Aitkin,
20.6 including the tax authorized under subdivision 1. The issuance of bonds under this
20.7 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

20.8 (c) The bonds are not included in computing any debt limitation applicable to the city
20.9 of Aitkin, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
20.10 and interest on the bonds is not subject to any levy limitation. A separate election to approve
20.11 the bonds under Minnesota Statutes, section 475.58, is not required.

20.12 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
20.13 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 19 years
20.14 after being first imposed, or (2) when the city council determines that the amount received
20.15 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
20.16 projects approved by voters as required under Minnesota Statutes, section 297A.99,
20.17 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
20.18 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
20.19 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
20.20 any funds remaining after payment of the allowed costs due to the timing of the termination
20.21 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
20.22 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
20.23 if the city so determines by ordinance.

20.24 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
20.25 city of Aitkin and its chief clerical officer comply with Minnesota Statutes, section 645.021,
20.26 subdivisions 2 and 3.

20.27 Sec. 20. **CITY OF BLACKDUCK; TAXES AUTHORIZED.**

20.28 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
20.29 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
20.30 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
20.31 the city of Blackduck may impose by ordinance a sales and use tax of one-half of one percent
20.32 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
20.33 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
20.34 collection, and enforcement of the tax authorized under this subdivision. The tax imposed

21.1 under this subdivision is in addition to any local sales and use tax imposed under any other
21.2 special law.

21.3 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
21.4 under subdivision 1 must be used by the city of Blackduck to pay the costs of collecting
21.5 and administering the tax and paying for the following projects in the city, including securing
21.6 and paying debt service on bonds issued to finance all or part of the following projects:

21.7 (1) \$200,000 plus associated bonding costs for improvements to a city campground;

21.8 (2) \$300,000 plus associated bonding costs for improvements to a walking trail;

21.9 (3) \$250,000 plus associated bonding costs for improvements to a wayside rest;

21.10 (4) \$150,000 plus associated bonding costs for golf course irrigation improvements; and

21.11 (5) \$100,000 plus associated bonding costs for reconstruction of a library.

21.12 Subd. 3. **Bonding authority.** (a) The city of Blackduck may issue bonds under Minnesota
21.13 Statutes, chapter 475, to finance all or a portion of the costs of the facilities authorized in
21.14 subdivision 2 and approved by the voters as required under Minnesota Statutes, section
21.15 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
21.16 under this subdivision may not exceed \$1,000,000 for the projects listed in subdivision 2,
21.17 plus an amount to be applied to the payment of the costs of issuing the bonds.

21.18 (b) The bonds may be paid from or secured by any funds available to the city of
21.19 Blackduck, including the tax authorized under subdivision 1. The issuance of bonds under
21.20 this subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

21.21 (c) The bonds are not included in computing any debt limitation applicable to the city
21.22 of Blackduck, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
21.23 principal and interest on the bonds is not subject to any levy limitation. A separate election
21.24 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

21.25 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
21.26 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 20 years
21.27 after being first imposed, or (2) when the city council determines that the amount received
21.28 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
21.29 projects approved by voters as required under Minnesota Statutes, section 297A.99,
21.30 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
21.31 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
21.32 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
21.33 any funds remaining after payment of the allowed costs due to the timing of the termination

22.1 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
22.2 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
22.3 if the city so determines by ordinance.

22.4 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
22.5 city of Blackduck and its chief clerical officer comply with Minnesota Statutes, section
22.6 645.021, subdivisions 2 and 3.

22.7 **Sec. 21. CITY OF BLOOMINGTON; TAXES AUTHORIZED.**

22.8 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
22.9 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
22.10 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
22.11 the city of Bloomington may impose by ordinance a sales and use tax of one-half of one
22.12 percent for the purposes specified in subdivision 2. Except as otherwise provided in this
22.13 section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition,
22.14 administration, collection, and enforcement of the tax authorized under this subdivision.
22.15 The tax imposed under this subdivision is in addition to any local sales and use tax imposed
22.16 under any other special law.

22.17 Subd. 2. **Use of sales and use tax revenues.** (a) The revenues derived from the tax
22.18 authorized under subdivision 1 must be used by the city of Bloomington to pay the costs of
22.19 collecting and administering the tax and paying for the following projects in the city,
22.20 including securing and paying debt service on bonds issued to finance all or part of the
22.21 following projects:

22.22 (1) \$32,000,000 plus associated bonding costs for construction of improvements and
22.23 rehabilitation of the Bloomington Ice Garden and associated infrastructure;

22.24 (2) \$70,000,000 plus associated bonding costs for construction of a new Community
22.25 Health and Wellness Center and associated infrastructure; and

22.26 (3) \$33,000,000 plus associated bonding costs for construction of an expansion to the
22.27 Bloomington Center for the Arts Concert Hall and associated infrastructure.

22.28 (b)(1) For purposes of this subdivision, "associated infrastructure" includes any or all
22.29 of the following activities: demolition, reconstruction, expansion, improvement, construction,
22.30 or rehabilitation, related to the existing facility or the new project, or both.

22.31 (2) Associated infrastructure activities described in clause (1) include but are not limited
22.32 to the following activities associated with the capital project or projects that are needed for
22.33 safe access or use: facilities, roads, lighting, sidewalks, parking, landscaping, or utilities.

23.1 (3) Costs include all the costs associated with delivering the projects.

23.2 Subd. 3. **Bonding authority.** (a) The city of Bloomington may issue bonds under
23.3 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the facilities
23.4 authorized in subdivision 2 and approved by the voters as required under Minnesota Statutes,
23.5 section 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds
23.6 issued under this subdivision may not exceed \$135,000,000 for the projects listed in
23.7 subdivision 2, plus an amount to be applied to the payment of the costs of issuing the bonds.

23.8 (b) The bonds may be paid from or secured by any funds available to the city of
23.9 Bloomington, including the tax authorized under subdivision 1. The issuance of bonds under
23.10 this subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

23.11 (c) The bonds are not included in computing any debt limitation applicable to the city
23.12 of Bloomington, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
23.13 principal and interest on the bonds is not subject to any levy limitation. A separate election
23.14 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

23.15 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
23.16 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 20 years
23.17 after being first imposed, or (2) when the city council determines that the amount received
23.18 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
23.19 projects approved by voters as required under Minnesota Statutes, section 297A.99,
23.20 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
23.21 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
23.22 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
23.23 any funds remaining after payment of the allowed costs due to the timing of the termination
23.24 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
23.25 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
23.26 if the city so determines by ordinance.

23.27 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
23.28 city of Bloomington and its chief clerical officer comply with Minnesota Statutes, section
23.29 645.021, subdivisions 2 and 3.

23.30 Sec. 22. **CITY OF BROOKLYN CENTER; TAXES AUTHORIZED.**

23.31 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
23.32 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
23.33 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,

24.1 the city of Brooklyn Center may impose by ordinance a sales and use tax of one-half of one
24.2 percent for the purposes specified in subdivision 2. Except as otherwise provided in this
24.3 section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition,
24.4 administration, collection, and enforcement of the tax authorized under this subdivision.
24.5 The tax imposed under this subdivision is in addition to any local sales and use tax imposed
24.6 under any other special law.

24.7 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
24.8 under subdivision 1 must be used by the city of Brooklyn Center to pay the costs of collecting
24.9 and administering the tax and to finance up to \$55,000,000, plus associated bonding costs,
24.10 for the renovation and expansion of the Brooklyn Center Community Center.

24.11 Subd. 3. **Bonding authority.** (a) The city of Brooklyn Center may issue bonds under
24.12 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the facilities
24.13 authorized in subdivision 2. The aggregate principal amount of bonds issued under this
24.14 subdivision may not exceed \$55,000,000 plus an amount to be applied to the payment of
24.15 the costs of issuing the bonds.

24.16 (b) The bonds may be paid from or secured by any funds available to the city of Brooklyn
24.17 Center, including the tax authorized under subdivision 1 and the full faith and credit of the
24.18 city. The issuance of bonds under this subdivision is not subject to Minnesota Statutes,
24.19 sections 275.60 and 275.61.

24.20 (c) The bonds are not included in computing any debt limitation applicable to the city
24.21 of Brooklyn Center and any levy of taxes under Minnesota Statutes, section 475.61, to pay
24.22 principal and interest on the bonds is not subject to any levy limitation. A separate election
24.23 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

24.24 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
24.25 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 20 years
24.26 after being first imposed, or (2) when the city council determines that the amount received
24.27 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
24.28 projects approved by voters as required under Minnesota Statutes, section 297A.99,
24.29 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
24.30 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
24.31 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
24.32 any funds remaining after payment of the allowed costs due to the timing of the termination
24.33 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the

25.1 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
25.2 if the city so determines by ordinance.

25.3 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
25.4 city of Brooklyn Center and its chief clerical officer comply with Minnesota Statutes, section
25.5 645.021, subdivisions 2 and 3.

25.6 Sec. 23. **CITY OF EAST GRAND FORKS; TAXES AUTHORIZED.**

25.7 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
25.8 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
25.9 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
25.10 the city of East Grand Forks may impose by ordinance a sales and use tax of 1.25 percent
25.11 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
25.12 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
25.13 collection, and enforcement of the tax authorized under this subdivision. The tax imposed
25.14 under this subdivision is in addition to any local sales and use tax imposed under any other
25.15 special law.

25.16 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
25.17 under subdivision 1 must be used by the city of East Grand Forks to pay the costs of
25.18 collecting and administering the tax and paying for the following projects in the city,
25.19 including securing and paying debt service on bonds issued to finance all or part of the
25.20 following projects:

25.21 (1) \$15,500,000 plus associated bonding costs for reconstruction and remodeling of,
25.22 and upgrades and additions to, the Civic Center Sports Complex; and

25.23 (2) \$6,000,000 plus associated bonding costs for reconstruction and remodeling of, and
25.24 upgrades and additions to, the VFW Memorial and Blue Line Arena.

25.25 Subd. 3. **Bonding authority.** (a) The city of East Grand Forks may issue bonds under
25.26 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the facilities
25.27 authorized in subdivision 2 and approved by the voters as required under Minnesota Statutes,
25.28 section 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds
25.29 issued under this subdivision may not exceed \$21,500,000 for the projects listed in
25.30 subdivision 2, plus an amount to be applied to the payment of the costs of issuing the bonds.

25.31 (b) The bonds may be paid from or secured by any funds available to the city of East
25.32 Grand Forks, including the tax authorized under subdivision 1 and the full faith and credit

26.1 of the city. The issuance of bonds under this subdivision is not subject to Minnesota Statutes,
26.2 sections 275.60 and 275.61.

26.3 (c) The bonds are not included in computing any debt limitation applicable to the city
26.4 of East Grand Forks and any levy of taxes under Minnesota Statutes, section 475.61, to pay
26.5 principal and interest on the bonds is not subject to any levy limitation. A separate election
26.6 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

26.7 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
26.8 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 20 years
26.9 after being first imposed, or (2) when the city council determines that the amount received
26.10 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
26.11 projects approved by voters as required under Minnesota Statutes, section 297A.99,
26.12 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
26.13 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
26.14 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
26.15 any funds remaining after payment of the allowed costs due to the timing of the termination
26.16 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
26.17 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
26.18 if the city so determines by ordinance.

26.19 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
26.20 city of East Grand Forks and its chief clerical officer comply with Minnesota Statutes,
26.21 section 645.021, subdivisions 2 and 3.

26.22 Sec. 24. **CITY OF GOLDEN VALLEY; TAXES AUTHORIZED.**

26.23 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
26.24 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
26.25 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
26.26 the city of Golden Valley may impose by ordinance a sales and use tax of three-quarters of
26.27 one percent for the purposes specified in subdivision 2. Except as otherwise provided in
26.28 this section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition,
26.29 administration, collection, and enforcement of the tax authorized under this subdivision.
26.30 The tax imposed under this subdivision is in addition to any local sales and use tax imposed
26.31 under any other special law.

26.32 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
26.33 under subdivision 1 must be used by the city of Golden Valley to pay the costs of collecting

27.1 and administering the tax and paying for the following projects in the city, including securing
27.2 and paying debt service on bonds issued to finance all or part of the following projects:

27.3 (1) \$38,000,000 plus associated bonding costs for construction of a new public works
27.4 facility; and

27.5 (2) \$35,000,000 plus associated bonding costs for construction of a new public safety
27.6 facility.

27.7 Subd. 3. **Bonding authority.** (a) The city of Golden Valley may issue bonds under
27.8 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the projects
27.9 authorized in subdivision 2 and approved by the voters as required under Minnesota Statutes,
27.10 section 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds
27.11 issued under this subdivision may not exceed \$73,000,000 for the projects listed in
27.12 subdivision 2, plus an amount to be applied to the payment of the costs of issuing the bonds.

27.13 (b) The bonds may be paid from or secured by any funds available to the city of Golden
27.14 Valley, including the tax authorized under subdivision 1. The issuance of bonds under this
27.15 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

27.16 (c) The bonds are not included in computing any debt limitation applicable to the city
27.17 of Golden Valley, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
27.18 principal and interest on the bonds is not subject to any levy limitation. A separate election
27.19 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

27.20 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
27.21 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 30 years
27.22 after the tax is first imposed, or (2) when the city council determines that the amount received
27.23 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
27.24 projects approved by voters as required under Minnesota Statutes, section 297A.99,
27.25 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
27.26 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
27.27 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
27.28 any funds remaining after payment of the allowed costs due to the timing of the termination
27.29 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, must be placed in the
27.30 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
27.31 if the city so determines by ordinance.

27.32 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
27.33 city of Golden Valley and its chief clerical officer comply with Minnesota Statutes, section
27.34 645.021, subdivisions 2 and 3.

28.1 **Sec. 25. CITY OF HENDERSON; TAXES AUTHORIZED.**

28.2 **Subdivision 1. Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
28.3 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
28.4 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
28.5 the city of Henderson may impose by ordinance a sales and use tax of one-half of one percent
28.6 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
28.7 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
28.8 collection, and enforcement of the tax authorized under this subdivision. The tax imposed
28.9 under this subdivision is in addition to any local sales and use tax imposed under any other
28.10 special law.

28.11 **Subd. 2. Use of sales and use tax revenues.** The revenues derived from the tax authorized
28.12 under subdivision 1 must be used by the city of Henderson to pay the costs of collecting
28.13 and administering the tax, and to finance up to \$240,000 plus associated bonding costs for
28.14 the Allanson's Park Campground and Trail project. Authorized project costs include
28.15 improvements to trails, improvements to the park campground and related facilities, utility
28.16 improvements, handicap access improvements, and other improvements related to linkage
28.17 to other local trails, as well as the associated bond costs for any bonds issued under
28.18 subdivision 3.

28.19 **Subd. 3. Bonding authority.** (a) The city of Henderson may issue bonds under Minnesota
28.20 Statutes, chapter 475, to finance up to \$240,000 of the portion of the costs of the project
28.21 authorized in subdivision 2, and approved by the voters as required under Minnesota Statutes,
28.22 section 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds
28.23 issued under this subdivision may not exceed \$240,000 plus an amount to be applied to the
28.24 payment of the costs of issuing the bonds.

28.25 (b) The bonds may be paid from or secured by any funds available to the city of
28.26 Henderson, including the tax authorized under subdivision 1. The issuance of bonds under
28.27 this subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

28.28 (c) The bonds are not included in computing any debt limitation applicable to the city
28.29 of Henderson, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
28.30 principal and interest on the bonds is not subject to any levy limitation. A separate election
28.31 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

28.32 **Subd. 4. Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
28.33 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of: (1) 15 years
28.34 after the tax is first imposed; or (2) when the city council determines that the amount received

29.1 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
29.2 projects approved by voters as required under Minnesota Statutes, section 297A.99,
29.3 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
29.4 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
29.5 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
29.6 any funds remaining after payment of the allowed costs due to the timing of the termination
29.7 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
29.8 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
29.9 if the city so determines by ordinance.

29.10 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
29.11 city of Henderson and its chief clerical officer comply with Minnesota Statutes, section
29.12 645.021, subdivisions 2 and 3.

29.13 **Sec. 26. LAKE OF THE WOODS COUNTY LODGING TAX AUTHORIZED.**

29.14 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
29.15 law, ordinance, or city charter, and subject to the limitation in paragraph (b), the Board of
29.16 Commissioners of Lake of the Woods County may impose, by ordinance, a tax of up to
29.17 three percent on gross receipts in Lake of the Woods County subject to the lodging tax
29.18 provisions under Minnesota Statutes, section 469.190.

29.19 (b) The provisions of paragraph (a) do not apply to any statutory or home rule city or
29.20 town located in Lake of the Woods County that imposes a lodging tax under Minnesota
29.21 Statutes, section 469.190, or the city of Baudette. The total tax imposed under Minnesota
29.22 Statutes, section 469.190, and this section must not exceed three percent.

29.23 (c) To the extent not inconsistent with Minnesota Statutes, section 469.190, this section
29.24 is governed by Minnesota Statutes, section 469.190.

29.25 (d) Revenues derived from taxes imposed under this section must be used to fund a new
29.26 Lake of the Woods County Event and Visitors Bureau, as established by the Board of
29.27 Commissioners of Lake of the Woods County, for purposes of marketing Lake of the Woods
29.28 County. The Board of Commissioners must annually review the budget of the Event and
29.29 Visitors Bureau. The Event and Visitors Bureau may receive revenues raised from the taxes
29.30 imposed under this section only upon annual approval by the Board of Commissioners of
29.31 the Event and Visitors Bureau budget.

30.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of Lake
30.2 of the Woods County and its chief clerical officer comply with Minnesota Statutes, section
30.3 645.021, subdivisions 2 and 3.

30.4 Sec. 27. **CITY OF PROCTOR; TAXES AUTHORIZED.**

30.5 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
30.6 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
30.7 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
30.8 the city of Proctor may impose by ordinance a sales and use tax of one-half of one percent
30.9 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
30.10 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
30.11 collection, and enforcement of the tax authorized under this subdivision. The tax imposed
30.12 under this subdivision is in addition to any local sales and use tax imposed under any other
30.13 special law.

30.14 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
30.15 under subdivision 1 must be used by the city of Proctor to pay the costs of collecting and
30.16 administering the tax and to finance up to \$3,850,000 plus associated bonding costs for
30.17 construction of a new regional and statewide trail spur in the city, including securing and
30.18 paying debt service on bonds issued to finance all or part of the project.

30.19 Subd. 3. **Bonding authority.** (a) The city of Proctor may issue bonds under Minnesota
30.20 Statutes, chapter 475, to finance all or a portion of the costs of the facilities authorized in
30.21 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
30.22 not exceed \$3,850,000, plus an amount to be applied to the payment of the costs of issuing
30.23 the bonds.

30.24 (b) The bonds may be paid from or secured by any funds available to the city of Proctor,
30.25 including the tax authorized under subdivision 1. The issuance of bonds under this
30.26 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

30.27 (c) The bonds are not included in computing any debt limitation applicable to the city
30.28 of Proctor, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
30.29 and interest on the bonds is not subject to any levy limitation. A separate election to approve
30.30 the bonds under Minnesota Statutes, section 475.58, is not required.

30.31 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
30.32 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 20 years
30.33 after being first imposed, or (2) when the city council determines that the amount received

31.1 from the tax is sufficient to pay for the project costs authorized under subdivision 2, plus
31.2 an amount sufficient to pay the costs related to issuance of any bonds authorized under
31.3 subdivision 3, including interest on the bonds. Except as otherwise provided in Minnesota
31.4 Statutes, section 297A.99, subdivision 3, paragraph (f), any funds remaining after payment
31.5 of the allowed costs due to the timing of the termination of the tax under Minnesota Statutes,
31.6 section 297A.99, subdivision 12, shall be placed in the general fund of the city. The tax
31.7 imposed under subdivision 1 may expire at an earlier time if the city so determines by
31.8 ordinance.

31.9 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
31.10 city of Proctor and its chief clerical officer comply with Minnesota Statutes, section 645.021,
31.11 subdivisions 2 and 3.

31.12 **Sec. 28. RICE COUNTY; TAXES AUTHORIZED.**

31.13 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
31.14 section 477A.016, or any other law or ordinance, and if approved by the voters at a general
31.15 election as required under Minnesota Statutes, section 297A.99, subdivision 3, Rice County
31.16 may impose by ordinance a sales and use tax of three-eighths of one percent for the purposes
31.17 specified in subdivision 2. Except as otherwise provided in this section, the provisions of
31.18 Minnesota Statutes, section 297A.99, govern the imposition, administration, collection, and
31.19 enforcement of the tax authorized under this subdivision. The tax imposed under this
31.20 subdivision is in addition to any local sales and use tax imposed under any other special
31.21 law.

31.22 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
31.23 under subdivision 1 must be used by Rice County to pay the costs of collecting and
31.24 administering the tax and paying for up to \$77,000,000 plus associated bonding costs for
31.25 construction of a public safety facility in the county, including associated bond costs for
31.26 any bonds issued under subdivision 3.

31.27 Subd. 3. **Bonding authority.** (a) Rice County may issue bonds under Minnesota Statutes,
31.28 chapter 475, to finance all or a portion of the costs of the facilities authorized in subdivision
31.29 2 and approved by the voters as required under Minnesota Statutes, section 297A.99,
31.30 subdivision 3, paragraph (a). The aggregate principal amount of bonds issued under this
31.31 subdivision may not exceed \$77,000,000, plus an amount to be applied to the payment of
31.32 the costs of issuing the bonds.

32.1 (b) The bonds may be paid from or secured by any funds available to Rice County,
32.2 including the tax authorized under subdivision 1. The issuance of bonds under this
32.3 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

32.4 (c) The bonds are not included in computing any debt limitation applicable to Rice
32.5 County, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
32.6 and interest on the bonds is not subject to any levy limitation. A separate election to approve
32.7 the bonds under Minnesota Statutes, section 475.58, is not required.

32.8 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
32.9 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 30 years
32.10 after being first imposed, or (2) when the county board of commissioners determines that
32.11 the amount received from the tax is sufficient to pay for the project costs authorized under
32.12 subdivision 2, plus an amount sufficient to pay the costs related to issuance of any bonds
32.13 authorized under subdivision 3, including interest on the bonds. Except as otherwise provided
32.14 in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f), any funds remaining
32.15 after payment of the allowed costs due to the timing of the termination of the tax under
32.16 Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the general fund of
32.17 the county. The tax imposed under subdivision 1 may expire at an earlier time if the county
32.18 so determines by ordinance.

32.19 **EFFECTIVE DATE.** This section is effective the day after the governing body of Rice
32.20 County and its chief clerical officer comply with Minnesota Statutes, section 645.021,
32.21 subdivisions 2 and 3.

32.22 Sec. 29. **CITY OF ROSEVILLE; TAXES AUTHORIZED.**

32.23 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
32.24 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
32.25 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
32.26 the city of Roseville may impose by ordinance a sales and use tax of one-half of one percent
32.27 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
32.28 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
32.29 collection, and enforcement of the tax authorized under this subdivision. The tax imposed
32.30 under this subdivision is in addition to any local sales and use tax imposed under any other
32.31 special law.

32.32 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
32.33 under subdivision 1 must be used by the city of Roseville to pay the costs of collecting and

33.1 administering the tax and paying for the following projects in the city, including securing
33.2 and paying debt service on bonds issued to finance all or part of the following projects:

33.3 (1) \$42,000,000 plus associated bonding costs for construction of a new maintenance
33.4 facility;

33.5 (2) \$7,000,000 plus associated bonding costs for construction of a new license and
33.6 passport center; and

33.7 (3) \$16,000,000 plus associated bonding costs for construction of a pedestrian bridge.

33.8 Subd. 3. **Bonding authority.** (a) The city of Roseville may issue bonds under Minnesota
33.9 Statutes, chapter 475, to finance all or a portion of the costs of the facilities authorized in
33.10 subdivision 2 and approved by the voters as required under Minnesota Statutes, section
33.11 297A.99, subdivision 3, paragraph (a). The aggregate principal amount of bonds issued
33.12 under this subdivision may not exceed \$65,000,000 for the projects listed in subdivision 2,
33.13 plus an amount to be applied to the payment of the costs of issuing the bonds.

33.14 (b) The bonds may be paid from or secured by any funds available to the city of Roseville,
33.15 including the tax authorized under subdivision 1. The issuance of bonds under this
33.16 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

33.17 (c) The bonds are not included in computing any debt limitation applicable to the city
33.18 of Roseville, and any levy of taxes under Minnesota Statutes, section 475.61, to pay principal
33.19 and interest on the bonds is not subject to any levy limitation. A separate election to approve
33.20 the bonds under Minnesota Statutes, section 475.58, is not required.

33.21 Subd. 4. **Termination of taxes.** Subject to Minnesota Statutes, section 297A.99,
33.22 subdivision 12, the tax imposed under subdivision 1 expires at the earlier of (1) 16 years
33.23 after the tax is first imposed, or (2) when the city council determines that the amount received
33.24 from the tax is sufficient to pay for the project costs authorized under subdivision 2 for
33.25 projects approved by voters as required under Minnesota Statutes, section 297A.99,
33.26 subdivision 3, paragraph (a), plus an amount sufficient to pay the costs related to issuance
33.27 of any bonds authorized under subdivision 3, including interest on the bonds. Except as
33.28 otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f),
33.29 any funds remaining after payment of the allowed costs due to the timing of the termination
33.30 of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the
33.31 general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time
33.32 if the city so determines by ordinance.

34.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
34.2 city of Roseville and its chief clerical officer comply with Minnesota Statutes, section
34.3 645.021, subdivisions 2 and 3.

34.4 Sec. 30. **WINONA COUNTY; TAXES AUTHORIZED.**

34.5 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
34.6 section 477A.016, or any other law, ordinance, or city charter, and if approved by the voters
34.7 at a general election as required under Minnesota Statutes, section 297A.99, subdivision 3,
34.8 Winona County may impose, by ordinance, a sales and use tax of one-quarter of one percent
34.9 for the purposes specified in subdivision 2. Except as otherwise provided in this section,
34.10 the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
34.11 collection, and enforcement of the tax authorized under this subdivision. The tax imposed
34.12 under this subdivision is in addition to any local sales and use tax imposed under any other
34.13 special law.

34.14 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
34.15 under subdivision 1 must be used by Winona County to pay the costs of collecting and
34.16 administering the tax, and to finance up to \$28,000,000 plus associated bonding costs for
34.17 construction of a new correctional facility or upgrades to an existing correctional facility,
34.18 as well as the associated bond costs for any bonds issued under subdivision 3.

34.19 Subd. 3. **Bonding authority.** (a) Winona County may issue bonds under Minnesota
34.20 Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in
34.21 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
34.22 not exceed \$28,000,000, plus an amount applied to the payment of costs of issuing the
34.23 bonds.

34.24 (b) The bonds may be paid from or secured by any funds available to the county, including
34.25 the tax authorized under subdivision 1. The issuance of bonds under this subdivision is not
34.26 subject to Minnesota Statutes, sections 275.60 and 275.61.

34.27 (c) The bonds are not included in computing any debt limitation applicable to the county.
34.28 Any levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest
34.29 on the bonds is not subject to any levy limitation. A separate election to approve the bonds
34.30 under Minnesota Statutes, section 475.58, is not required.

34.31 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
34.32 earlier of: (1) 25 years after the tax is first imposed; or (2) when the county determines that
34.33 it has received from this tax \$28,000,000 to fund the project listed in subdivision 2, plus an

35.1 amount sufficient to pay costs related to issuance of any bonds authorized under subdivision
35.2 3, including interest on the bonds. Except as otherwise provided in Minnesota Statutes,
35.3 section 297A.99, subdivision 3, paragraph (f), any funds remaining after payment of the
35.4 allowed costs due to timing of the termination of the tax under Minnesota Statutes, section
35.5 297A.99, subdivision 12, shall be placed in the county's general fund. The tax imposed
35.6 under subdivision 1 may expire at an earlier time if the county determines by ordinance.

35.7 **EFFECTIVE DATE.** This section is effective the day after the governing body of
35.8 Winona County and its chief clerical officer comply with Minnesota Statutes, section
35.9 645.021, subdivisions 2 and 3.

35.10 **Sec. 31. PANDEMIC-RELATED CONSTRUCTION COSTS; TEMPORARY**
35.11 **AUTHORITY FOR INCREASE.**

35.12 (a) This section is intended as a response to pandemic-related increases in construction
35.13 costs for projects funded by local sales taxes governed under Minnesota Statutes, section
35.14 297A.99.

35.15 (b) Notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, a political
35.16 subdivision may elect to increase the aggregate amount authorized to finance projects first
35.17 authorized in Laws 2021, First Special Session chapter 14, article 8, up to \$3,000,000. The
35.18 governing body of the political subdivision shall adopt a resolution indicating approval of
35.19 the increased amount for each project and submit the resolution to the state auditor no later
35.20 than August 31 of the year the political subdivision presents the tax for voter approval as
35.21 required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a). The
35.22 increase allowed under this section applies only to political subdivisions that have not held
35.23 an election as required under Minnesota Statutes, section 297A.99, subdivision 3, paragraph
35.24 (a). The question to approve the tax must indicate the amount approved in the resolution.

35.25 (c) Notwithstanding Minnesota Statutes, section 297A.99, subdivision 2, a political
35.26 subdivision may elect to increase the amount authorized to finance a project authorized in
35.27 this act by up to ten percent if the governing body of the political subdivision adopts a
35.28 resolution indicating approval of the increased amount for each project and submits the
35.29 resolution to the state auditor no later than August 31 of the year the political subdivision
35.30 presents the tax for voter approval as required under Minnesota Statutes, section 297A.99,
35.31 subdivision 3, paragraph (a). The question to approve the tax as required under Minnesota
35.32 Statutes, section 297A.99, subdivision 3, paragraph (a), must indicate the amount approved
35.33 in the resolution.

35.34 **EFFECTIVE DATE.** This section is effective the day following final enactment.