

1.1 moves to amend H.F. No. 2348, the delete everything amendment
1.2 (A19-0302), as follows:

1.3 Page 5, after line 18, insert:

1.4 "Notwithstanding section 272.025, applications for exemptions under this subdivision
1.5 filed in assessment year 2019 must be filed with the assessor by July 1, 2019."

1.6 Page 29, line 5, after "1" insert "for current enrollees and by December 15 for new
1.7 applications"

1.8 Page 37, line 11, delete everything after "with" and insert "applications submitted in
1.9 2019."

1.10 Page 37, delete line 12

1.11 Page 42, line 2, after "preserve" insert "regardless if the remaining total acreage is below
1.12 40 acres"

1.13 Page 45, delete section 49

1.14 Page 46, line 12, delete "and" and after "273.37" insert ", and 273.3711"

1.15 Page 46, line 14, delete "2000" and insert "2012"

1.16 Page 46, delete lines 16 to 18 and insert:

1.17 "(ii) the current stage in the process of each appeal and petition, and if it is resolved,
1.18 whether it was resolved by an agreement, dismissal, settlement, or judgment;"

1.19 Page 46, line 21, after the third "the" insert "commissioner's or tax court's"

1.20 Page 46, line 22, after "process" insert ", whichever is most recent"

1.21 Page 46, line 23, after "commissioner's" insert "most recent"

1.22 Page 46, line 25, after "disposition" insert ", if available at its current stage of litigation"

- 2.1 Page 47, line 1, delete "a detailed description" and insert "an overview"
- 2.2 Page 47, line 2, delete "the appropriate" and insert "an"
- 2.3 Page 47, line 14, delete "January 15" and insert "February 1"
- 2.4 Page 59, after line 2 insert:
- 2.5 "(g) The city of Scanlon shall have its total aid under subdivision 9 increased by \$40,000
- 2.6 for aids payable in 2020 to 2029."
- 2.7 Page 61, line 29, strike "option"
- 2.8 Page 62, line 8 after "proposed" insert "local"
- 2.9 Page 62, line 11, after "the " insert "local"
- 2.10 Page 63, lines 1, 11, 12, and 26, before "sales" insert "local"
- 2.11 Page 64, delete lines 14 to 20
- 2.12 Page 64, delete section 5 and insert:
- 2.13 "Sec. 5. Laws 1980, chapter 511, section 1, subdivision 1, is amended to read:
- 2.14 Subdivision 1. (a) Minnesota Statutes, section ~~477A.01~~, Subdivision ~~18~~ 477A.016, shall
- 2.15 not be deemed to prohibit the city of Duluth from amending its sales and use tax ordinances
- 2.16 so as to impose a sales ~~or~~ and use tax at the rate of one percent upon any or all sales or uses
- 2.17 which are taxed by the state of Minnesota pursuant to Minnesota Statutes, chapter 297A ~~or~~
- 2.18 297B.
- 2.19 (b) Notwithstanding Minnesota Statutes, section 477A.016, or any ordinance, city charter,
- 2.20 or other provision of law, pursuant to the approval of the voters at the election on November
- 2.21 7, 2017, the city of Duluth may impose by ordinance an additional sales and use tax of
- 2.22 one-half of one percent for the purposes specified in paragraph (c). The provisions of
- 2.23 Minnesota Statutes, section 297A.99, govern the imposition, administration, collection, and
- 2.24 enforcement of the taxes authorized under this paragraph. The tax may not be imposed until
- 2.25 the city complies with the provisions of section 32.
- 2.26 (c) Revenues received from the tax authorized by paragraph (b) must be used to pay all
- 2.27 or part of the capital and administrative costs of street, curb, gutter, sidewalk, and bridge
- 2.28 improvements including related lighting and signals in the city of Duluth as outlined in the
- 2.29 Duluth Street Improvement Program 2017, developed by the engineer of the city of Duluth
- 2.30 as designated August 8, 2017.

3.1 (d) The city of Duluth, pursuant to the approval of the voters at the November 7, 2017,
3.2 referendum authorizing the imposition of the taxes in this section, may issue bonds under
3.3 Minnesota Statutes, chapter 475, to pay capital and administrative expenses for the projects
3.4 described in paragraph (c), until the tax terminates as provided in paragraph (e). A separate
3.5 election to approve the bonds under Minnesota Statutes, section 475.58, is not required.

3.6 (e) The tax authorized under subdivision 1 terminates at the earlier of: (1) 25 years after
3.7 the date of initial imposition of the tax; or (2) when the city council determines that sufficient
3.8 funds have been raised from the tax to finance the capital and administrative costs of the
3.9 improvements described in paragraph (c), plus the additional amount needed to pay the
3.10 costs related to issuance of bonds under paragraph (d), including interest bonds. Any funds
3.11 remaining after completion of the projects specified in paragraph (c) and retirement or
3.12 redemption of bonds in paragraph (d) shall be placed in the general fund of the city. The
3.13 tax imposed under paragraph (b) may expire at an earlier time if the city so determines by
3.14 ordinance.

3.15 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
3.16 city of Duluth and its chief clerical officer comply with Minnesota Statutes, section 645.021,
3.17 subdivisions 2 and 3."

3.18 Pages 67 to 69, delete sections 9 to 12 and insert:

3.19 "Sec. 9. Laws 1998, chapter 389, article 8, section 45, subdivision 1, is amended to read:

3.20 Subdivision 1. **Sales and use taxes.** (a) Notwithstanding Minnesota Statutes, section
3.21 477A.016, or any other provision of law, ordinance, or city charter, if approved by the voters
3.22 of the city at the next general election held after the date of final enactment of this act, the
3.23 city of Two Harbors may impose by ordinance, a sales and use tax at a rate of up to one-half
3.24 of one percent for the purposes specified in subdivision 3, paragraph (a).

3.25 (b) In addition to the tax in paragraph (a) and notwithstanding Minnesota Statutes,
3.26 sections 297A.99 and 477A.016, or any other law, ordinance, or city charter, and as approved
3.27 by the voters at the November 6, 2018, general election, the city of Two Harbors may, by
3.28 ordinance, impose an additional sales and use tax at a rate of one-half of one percent for
3.29 the purposes specified in subdivision 3, paragraph (b). The tax may not be imposed until
3.30 the city complies with the provisions of section 32.

3.31 (c) The provisions of Minnesota Statutes, section ~~297A.48~~ 297A.99, govern the
3.32 imposition, administration, collection, and enforcement of the tax authorized under this
3.33 subdivision.

4.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
4.2 city of Two Harbors and its chief clerical officer comply with Minnesota Statutes, section
4.3 645.021, subdivisions 2 and 3.

4.4 Sec. 10. Laws 1998, chapter 389, article 8, section 45, subdivision 3, as amended by Laws
4.5 2008, chapter 366, article 7, section 11, is amended to read:

4.6 Subd. 3. **Use of revenues.** (a) Revenues received from the taxes authorized under
4.7 subdivision 1, paragraph (a), must be used for sanitary sewer separation, wastewater
4.8 treatment, water system improvements, and harbor refuge development projects.

4.9 (b) Revenues from the tax authorized under subdivision 1, paragraph (b), must be used
4.10 by the city of Two Harbors to pay the costs of collecting and administering the tax and to
4.11 finance the capital and administrative costs of water and sewer infrastructure projects
4.12 including gravity-fed sewer mains, water mains, drain tile, service lines, street patching,
4.13 acquiring property, related engineering, and construction expenses.

4.14 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
4.15 city of Two Harbors and its chief clerical officer comply with Minnesota Statutes, section
4.16 645.021, subdivisions 2 and 3.

4.17 Sec. 11. Laws 1998, chapter 389, article 8, section 45, subdivision 4, is amended to read:

4.18 Subd. 4. **Bonding authority.** (a) The city may issue bonds under Minnesota Statutes,
4.19 chapter 475, to finance the capital expenditure and improvement projects under subdivision
4.20 1, paragraph (a). An election to approve the bonds under Minnesota Statutes, section 475.58,
4.21 may be held in combination with the election to authorize imposition of the tax under
4.22 subdivision 1, paragraph (a). Whether to permit imposition of the tax and issuance of bonds
4.23 may be posed to the voters as a single question. The question must state that the sales tax
4.24 revenues are pledged to pay the bonds, but that the bonds are general obligations and will
4.25 be guaranteed by the city's property taxes.

4.26 (b) The city may issue bonds under Minnesota Statutes, chapter 475, to pay capital and
4.27 administrative expenses for the projects described in subdivision 3, paragraph (b), in an
4.28 amount that does not exceed \$30,000,000. An election to approve the bonds under Minnesota
4.29 Statutes, section 475.58, is not required.

4.30 (c) The issuance of bonds under this subdivision is not subject to Minnesota Statutes,
4.31 section 275.60.

5.1 ~~(e)~~ (d) The bonds are not included in computing any debt limitation applicable to the
 5.2 city, and the levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and
 5.3 interest on the bonds is not subject to any levy limitation.

5.4 The aggregate principal amount of bonds, plus the aggregate of the taxes used directly to
 5.5 pay eligible capital expenditures and improvements under subdivision 3, paragraph (a), may
 5.6 not exceed \$20,000,000, plus an amount equal to the costs related to issuance of the bonds.

5.7 ~~(d)~~ (e) The taxes may be pledged to and used for the payment of the bonds and any bonds
 5.8 issued to refund them, only if the bonds and any refunding bonds are general obligations
 5.9 of the city.

5.10 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
 5.11 city of Two Harbors and its chief clerical officer comply with Minnesota Statutes, section
 5.12 645.021, subdivisions 2 and 3.

5.13 Sec. 12. Laws 1998, chapter 389, article 8, section 45, subdivision 5, is amended to read:

5.14 Subd. 5. **Termination of taxes.** (a) The authority granted under subdivision 1, paragraph
 5.15 (a), to the city of Two Harbors to impose sales and use taxes expires when the costs of the
 5.16 projects described in subdivision 3, paragraph (a), have been paid.

5.17 (b) The authority granted under subdivision 1, paragraph (b), expires at the earlier of:
 5.18 (1) 25 years after the tax is first imposed; or (2) when the city council determines that the
 5.19 amount of revenues received from the taxes first equals or exceeds \$30,000,000, plus the
 5.20 additional amount needed to pay the costs related to issuance of bonds under subdivision
 5.21 4, paragraph (b), including interest on the bonds. Any funds remaining after completion of
 5.22 the project and retirement or redemption of the bonds may be placed in the general fund of
 5.23 the city. The taxes imposed under subdivision 1, paragraph (b), may expire at an earlier
 5.24 time if the city so determines by ordinance.

5.25 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
 5.26 city of Two Harbors and its chief clerical officer comply with Minnesota Statutes, section
 5.27 645.021, subdivisions 2 and 3."

5.28 Pages 70 to 73, delete sections 14 to 16 and insert:

5.29 "Sec. 14. **CITY OF AVON; TAXES AUTHORIZED.**

5.30 Subdivision 1. **Sales and use tax; authorization.** Notwithstanding Minnesota Statutes,
 5.31 section 297A.99, subdivisions 1 and 2, or 477A.016, or any other law, ordinance, or city
 5.32 charter, the city of Avon, pursuant to approval by the voters at the general election on

6.1 November 6, 2018, may impose by ordinance a sales and use tax of up to one-half of one
6.2 percent for the purposes specified in subdivision 2. Except as otherwise provided in this
6.3 section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition,
6.4 administration, collection, and enforcement of the tax authorized under this subdivision.
6.5 The tax may not be imposed until the city complies with the provisions of section 32.

6.6 Subd. 2. **Use of revenues.** Revenues received from taxes authorized by subdivision 1
6.7 must be used by the city to:

6.8 (1) pay the costs of collecting and administering the tax;

6.9 (2) pay the capital and administrative costs of transportation improvement projects as
6.10 adopted in the city of Avon's street priority improvement plan; and

6.11 (3) pay debt service on bonds issued under subdivision 3 or other obligations issued to
6.12 finance the improvements listed in this subdivision in the city.

6.13 Subd. 3. **Bonding authority.** (a) The city may issue bonds under Minnesota Statutes,
6.14 chapter 475, to pay the costs of the projects authorized in subdivision 2. The aggregate
6.15 principal amount of bonds issued under this subdivision may not exceed \$1,500,000 plus
6.16 an amount to be applied to the payment of the costs of issuing the bonds. The bonds may
6.17 be paid from or secured by any funds available to the city, including the tax authorized
6.18 under subdivision 1. The issuance of bonds under this subdivision is not subject to Minnesota
6.19 Statutes, sections 275.60 and 275.61.

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

6.24 Subd. 4. **Termination of taxes.** (a) The tax imposed under subdivision 1 expires at the
6.25 earlier of: (1) December 31, 2045; or (2) when the city council determines that \$1,500,000
6.26 has been received from the tax to pay for the cost of the projects authorized under subdivision
6.27 2, plus an amount sufficient to pay the costs related to issuance of the bonds authorized
6.28 under subdivision 3, including interest on the bonds.

6.29 (b) Any funds remaining after payment of all such costs and retirement or redemption
6.30 of the bonds shall be placed in the general fund of the city. The tax imposed under subdivision
6.31 1 may expire at an earlier time if the city so determines by ordinance.

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

7.4 Sec. 15. **CITY OF BLUE EARTH; LOCAL TAX AUTHORIZED.**

7.5 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
7.6 section 477A.016, or any other law, ordinance, or city charter, and as approved by the voters
7.7 at the general election of November 6, 2018, the city of Blue Earth may impose by ordinance
7.8 a sales and use tax of one-half of one percent for the purposes specified in subdivision 2.
7.9 Except as otherwise provided in this section, the provisions of Minnesota Statutes, section
7.10 297A.99, govern the imposition, administration, collection, and enforcement of the tax
7.11 authorized under this subdivision. The tax may not be imposed until the city complies with
7.12 the provisions of section 32.

7.13 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
7.14 under subdivision 1 must be used by the city of Blue Earth to pay the costs of collecting
7.15 and administering the tax and to finance the capital and administrative costs of constructing
7.16 and funding sewer plant improvements, street reconstruction projects, and recreational
7.17 amenities. The total that may be raised from the tax to pay for these projects is limited to
7.18 \$5,000,000, plus the costs related to the issuance and paying debt service on bonds for these
7.19 projects.

7.20 Subd. 3. **Bonding authority.** (a) The city of Blue Earth may issue bonds under Minnesota
7.21 Statutes, chapter 475, to finance all or a portion of the costs of the projects authorized in
7.22 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
7.23 not exceed \$5,000,000, plus an amount to be applied to the payment of the costs of issuing
7.24 the bonds. The bonds may be paid from or secured by any funds available to the city of
7.25 Blue Earth, including the tax authorized under subdivision 1. The issuance of bonds under
7.26 this subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

7.27 (b) The bonds are not included in computing any debt limitation applicable to the city
7.28 of Blue Earth, and any levy of taxes under Minnesota Statutes, section 475.61, to pay
7.29 principal and interest on the bonds is not subject to any levy limitation. A separate election
7.30 to approve the bonds under Minnesota Statutes, section 475.58, is not required.

7.31 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
7.32 earlier of : (1) 25 years after the tax is first imposed; or (2) when the city council determines
7.33 that \$5,000,000, plus an amount sufficient to pay the costs related to issuing the bonds
7.34 authorized under subdivision 3, including interest on the bonds, has been received from the

8.1 tax to pay for the cost of the projects authorized under subdivision 2. Any funds remaining
8.2 after payment of all such costs and retirement or redemption of the bonds due to timing of
8.3 the termination under Minnesota Statutes, section 297A.99, shall be placed in the general
8.4 fund of the city. The tax imposed under subdivision 1 may expire at an earlier time if the
8.5 city so determines by ordinance.

8.6 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
8.7 city of Blue Earth and its chief clerical officer comply with Minnesota Statutes, section
8.8 645.021, subdivisions 2 and 3.

8.9 **Sec. 16. CITY OF CAMBRIDGE; TAX AUTHORIZED.**

8.10 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
8.11 section 297A.99, subdivision 1, or 477A.016, or any other law, ordinance, or city charter,
8.12 and as approved by the voters at the November 6, 2018, general election, the city of
8.13 Cambridge may impose, by ordinance, a sales and use tax of one-half of one percent for
8.14 the purposes specified in subdivision 2. Except as otherwise provided in this section, the
8.15 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
8.16 collection, and enforcement of the tax authorized under this subdivision. The tax may not
8.17 be imposed until the city complies with the provisions of section 32 as it relates to funding
8.18 of the street improvements in subdivision 2, paragraph (2).

8.19 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
8.20 under subdivision 1 must be used by the city of Cambridge to pay the costs of collecting
8.21 and administering the tax and paying for the following infrastructure projects in the city,
8.22 including securing and paying debt service on bonds issued to finance all or part of the
8.23 following projects:

8.24 (1) \$8,000,000 plus associated binding costs for construction of a new facility to house
8.25 the Cambridge Public Library and the East Central Regional Library Headquarters; and

8.26 (2) \$14,000,000 plus associated bonding costs for street improvements outlined in the
8.27 Street Capital Improvement Program approved by the city council as of January 22, 2019,
8.28 and outdoor park improvements described in the park master plan as of January 22, 2019.

8.29 Subd. 3. **Bonding authority.** (a) The city of Cambridge may issue bonds under Minnesota
8.30 Statutes, chapter 475, to finance all or a portion of the costs of the projects authorized in
8.31 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
8.32 not exceed: (1) \$8,000,000 for the project listed in subdivision 2, clause (1), plus an amount
8.33 applied to the payment of costs of issuing the bonds; and (2) \$14,000,000 for the projects

9.1 listed in subdivision 2, clause (2), plus an amount applied to the payment of costs of issuing
9.2 the bonds. The bonds may be paid from or secured by any funds available to the city of
9.3 Cambridge, including the tax authorized under subdivision 1. The issuance of bonds under
9.4 this subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

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

9.9 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
9.10 earlier of: (1) December 31, 2043; or (2) when the city council determines that the city has
9.11 received from this tax \$22,000,000 to fund the projects listed in subdivision 2 plus an amount
9.12 sufficient to pay costs, including interest costs, related to the issuance of the bonds authorized
9.13 in subdivision 3. Any funds remaining after payment of the allowed costs due to timing of
9.14 the termination under Minnesota Statutes, section 297A.99, shall be placed in the city's
9.15 general fund. The tax imposed under subdivision 1 may expire at an earlier time if the city
9.16 so determines by ordinance.

9.17 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
9.18 city of Cambridge and its chief clerical officer comply with Minnesota Statutes, section
9.19 645.021, subdivisions 2 and 3."

9.20 Page 75, delete section 18 and insert:

9.21 "Sec. 18. **CITY OF ELK RIVER; TAX AUTHORIZED.**

9.22 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
9.23 sections 297A.99, subdivision 1, or 477A.016, or any other law, or ordinance, and as
9.24 approved by the voters at the November 6, 2018, general election, the city of Elk River may
9.25 impose, by ordinance, a sales and use tax of one-half of one percent for the purposes specified
9.26 in subdivision 2. Except as otherwise provided in this section, the provisions of Minnesota
9.27 Statutes, section 297A.99, govern the imposition, administration, collection, and enforcement
9.28 of the tax authorized under this subdivision.

9.29 Subd. 2. **Use of sales and use tax revenues.** (a) The revenues derived from the tax
9.30 authorized under subdivision 1 must be used by the city of Elk River to:

9.31 (1) pay the costs of collecting and administering the tax;

9.32 (2) pay the capital and administrative costs of various recreational facility and park
9.33 improvements including any or all of the following: a multipurpose recreational facility

10.1 such as an ice arena, a community meeting and activity space, and a synthetic turf field
10.2 house; senior center facility improvements; Lion John Weicht Park improvements, Lions
10.3 Park Center space improvements, and a community picnic pavilion addition; youth athletic
10.4 complex improvements; Orono Park improvements; dredging Lake Orono; and citywide
10.5 trail connection improvements; and

10.6 (3) secure and pay debt service on bonds issued to finance all or part of the projects
10.7 listed in clause (2).

10.8 (b) The total that may be raised from the tax to pay for these projects is limited to
10.9 \$35,000,000, plus the costs related to the issuance and paying debt service on bonds for
10.10 these projects.

10.11 Subd. 3. **Bonding authority.** (a) The city of Elk River may issue bonds under Minnesota
10.12 Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in
10.13 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
10.14 not exceed \$35,000,000, plus an amount applied to the payment of costs of issuing the
10.15 bonds. The bonds may be paid from or secured by any funds available to the city of Elk
10.16 River, including the tax authorized under subdivision 1. The issuance of bonds under this
10.17 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

10.18 (b) The bonds are not subject to any provisions of the home rule charter of the city of
10.19 Elk River and are not included in computing any debt limitation applicable to the city. Any
10.20 levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest on
10.21 the bonds is not subject to any levy limitation. A separate election to approve the bonds
10.22 under Minnesota Statutes, section 475.58, is not required.

10.23 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
10.24 earlier of: (1) 25 years after the tax is first imposed; or (2) when the city council determines
10.25 that the city has received \$35,000,000 from this tax to fund the projects listed in subdivision
10.26 2 plus an amount sufficient to pay costs, including interest costs, related to the issuance of
10.27 the bonds authorized in subdivision 3. Any funds remaining after payment of the allowed
10.28 costs due to timing of the termination under section 297A.99 shall be placed in the city's
10.29 general fund. The tax imposed under subdivision 1 may expire at an earlier time if the city
10.30 so determines by ordinance.

10.31 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
10.32 city of Elk River and its chief clerical officer comply with Minnesota Statutes, section
10.33 645.021, subdivisions 2 and 3."

10.34 Pages 77 to 78, delete sections 20 and 21 and insert:

11.1 "Sec. 20. **CITY OF GLENWOOD; TAX AUTHORIZED.**

11.2 **Subdivision 1. Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
11.3 section 477A.016, or any other law, ordinance, or city charter, and as approved by the voters
11.4 at the November 6, 2018, general election, the city of Glenwood may impose, by ordinance,
11.5 a sales and use tax of up to one-half of one percent for the purposes specified in subdivision
11.6 2. Except as otherwise provided in this section, the provisions of Minnesota Statutes, section
11.7 297A.99, govern the imposition, administration, collection, and enforcement of the tax
11.8 authorized under this subdivision. The tax may not be imposed until the city complies with
11.9 the provisions of section 32.

11.10 **Subd. 2. Use of sales and use tax revenues.** The revenues derived from the tax authorized
11.11 under subdivision 1 must be used by the city of Glenwood to pay the costs of collecting and
11.12 administering the tax and to finance, including securing and paying debt service, all or part
11.13 of the following projects:

11.14 (1) the capital costs of the Phases II and III improvements to 2nd Street SE as set forth
11.15 in the city's capital improvement plan;

11.16 (2) the development and expansion of, and improvements to, city parks, trails, and
11.17 recreational facilities; and

11.18 (3) improvements to Glenwood City Hall and police station.

11.19 **Subd. 3. Bonding authority.** (a) The city of Glenwood may issue bonds under Minnesota
11.20 Statutes, chapter 475, to finance all or a portion of the costs of the project authorized in
11.21 subdivision 2. The aggregate principal amount of bonds issued under this subdivision may
11.22 not exceed \$2,800,000, plus an amount applied to the payment of costs of issuing the bonds.
11.23 The bonds may be paid from or secured by any funds available to the city of Glenwood,
11.24 including the tax authorized under subdivision 1. The issuance of bonds under this
11.25 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

11.26 (b) The bonds are not subject to any provisions of the home rule charter of the city of
11.27 Glenwood and are not included in computing any debt limitation applicable to the city. Any
11.28 levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest on
11.29 the bonds is not subject to any levy limitation. A separate election to approve the bonds
11.30 under Minnesota Statutes, section 475.58, is not required.

11.31 **Subd. 4. Termination of taxes.** The tax imposed under subdivision 1 expires at the
11.32 earlier of: (1) 20 years after the tax is first imposed; or (2) when the city council determines
11.33 that the city has received \$2,800,000 from this tax to fund the projects listed in subdivision

12.1 2 plus an amount sufficient to pay costs, including interest costs, related to the issuance of
12.2 the bonds authorized in subdivision 3. Any funds remaining after payment of the allowed
12.3 costs due to timing of the termination under Minnesota Statutes, section 297A.99, shall be
12.4 placed in the city's general fund. The tax imposed under subdivision 1 may expire at an
12.5 earlier time if the city so determines by ordinance.

12.6 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
12.7 city of Glenwood and its chief clerical officer comply with Minnesota Statutes, section
12.8 645.021, subdivisions 2 and 3.

12.9 Sec. 21. **CITY OF INTERNATIONAL FALLS; TAX AUTHORIZED.**

12.10 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
12.11 sections 297A.99, subdivision 1, or 477A.016, or any other law, ordinance, or city charter,
12.12 and as approved by the voters at the November 6, 2018, general election, the city of
12.13 International Falls may impose, by ordinance, a sales and use tax of up to one percent for
12.14 the purposes specified in subdivision 2. Except as otherwise provided in this section, the
12.15 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
12.16 collection, and enforcement of the tax authorized under this subdivision. The tax may not
12.17 be imposed until the city complies with the provisions of section 32.

12.18 Subd. 2. **Use of sales and use tax revenues.** The revenues derived from the tax authorized
12.19 under subdivision 1 must be used by the city of International Falls to pay the costs of
12.20 collecting and administering the tax, and paying for transportation and other public
12.21 infrastructure projects in the city, including securing and paying debt service on bonds
12.22 issued to finance all or part of these projects. The total amount of transportation and other
12.23 public infrastructure projects to be funded with the tax imposed under subdivision 1 shall
12.24 not exceed \$30,000,000, excluding associated debt service costs.

12.25 Subd. 3. **Bonding authority.** (a) The city of International Falls may issue bonds under
12.26 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the project
12.27 authorized in subdivision 2. The aggregate principal amount of bonds issued under this
12.28 subdivision may not exceed \$30,000,000, plus an amount applied to the payment of costs
12.29 of issuing the bonds. The bonds may be paid from or secured by any funds available to the
12.30 city of International Falls, including the tax authorized under subdivision 1. The issuance
12.31 of bonds under this subdivision is not subject to Minnesota Statutes, sections 275.60 and
12.32 275.61.

12.33 (b) The bonds are not subject to any provisions of the home rule charter of the city of
12.34 International Falls and are not included in computing any debt limitation applicable to the

13.1 city. Any levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and
13.2 interest on the bonds is not subject to any levy limitation. A separate election to approve
13.3 the bonds under Minnesota Statutes, section 475.58, is not required.

13.4 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
13.5 earlier of: (1) 30 years after the tax is first imposed; or (2) when the city council determines
13.6 that the city has received \$30,000,000 from this tax to fund the projects listed in subdivision
13.7 2 plus an amount sufficient to pay costs, including interest costs, related to the issuance of
13.8 the bonds authorized in subdivision 3. Any funds remaining after payment of the allowed
13.9 costs due to timing of the termination under section 297A.99 shall be placed in the general
13.10 fund of the city. The tax imposed under subdivision 1 may expire at an earlier time if the
13.11 city so determines by ordinance.

13.12 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
13.13 city of International Falls and its chief clerical officer comply with Minnesota Statutes,
13.14 section 645.021, subdivisions 2 and 3."

13.15 Pages 83 to 84, delete sections 27 and 28 and insert:

13.16 "Sec. 27. **CITY OF SAUK CENTRE; TAXES AUTHORIZED.**

13.17 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
13.18 section 297A.99, subdivisions 1 and 2, or 477A.016, or any other law, ordinance, or city
13.19 charter, the city of Sauk Centre, pursuant to approval by the voters at the general election
13.20 on November 6, 2018, may impose by ordinance a sales and use tax of up to one-half of
13.21 one percent and a \$20 motor vehicle excise tax for the purposes specified in subdivision 2.
13.22 Except as otherwise provided in this section, the provisions of Minnesota Statutes, section
13.23 297A.99, govern the imposition, administration, collection, and enforcement of the tax
13.24 authorized under this subdivision.

13.25 Subd. 2. **Use of revenues.** Revenues received from taxes authorized by subdivision 1
13.26 must be used by the city to:

13.27 (1) pay the costs of collecting and administering the tax;

13.28 (2) pay the capital costs of city infrastructure improvement projects directly related to
13.29 the reconstruction of Trunk Highway 71; and

13.30 (3) pay debt service on bonds issued under subdivision 3 or other obligations issued to
13.31 finance the improvements listed in this subdivision in the city.

14.1 Subd. 3. **Bonding authority.** (a) The city may issue bonds under Minnesota Statutes,
14.2 chapter 475, to pay the costs of the projects authorized in subdivision 2. The aggregate
14.3 principal amount of bonds issued under this subdivision may not exceed \$10,000,000 plus
14.4 an amount to be applied to the payment of the costs of issuing the bonds. The bonds may
14.5 be paid from or secured by any funds available to the city, including the tax authorized
14.6 under subdivision 1. The issuance of bonds under this subdivision is not subject to Minnesota
14.7 Statutes, sections 275.60 and 275.61.

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

14.12 Subd. 4. **Termination of taxes.** The tax imposed under subdivision 1 expires at the
14.13 earlier of: (1) December 31, 2045; or (2) when the city council determines that \$10,000,000
14.14 has been received from the tax to pay for the cost of the projects authorized under subdivision
14.15 2, plus an amount sufficient to pay the costs related to issuance of the bonds authorized
14.16 under subdivision 3, including interest on the bonds. Any funds remaining after payment
14.17 of all such costs and retirement or redemption of the bonds shall be placed in the general
14.18 fund of the city. The tax imposed under subdivision 1 may expire at an earlier time if the
14.19 city so determines by ordinance.

14.20 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
14.21 city and its chief clerical officer comply with Minnesota Statutes, section 645.021,
14.22 subdivisions 2 and 3."

14.23 Pages 87 to 88, delete sections 30 and 31 and insert:

14.24 "Sec. 30. **CITY OF WILLMAR; TAX AUTHORIZED.**

14.25 Subdivision 1. **Sales and use tax authorization.** Notwithstanding Minnesota Statutes,
14.26 sections 297A.99, subdivision 1, or 477A.016, or any other law, ordinance, or city charter,
14.27 and as approved by the voters at the November 6, 2018, general election, the city of Willmar
14.28 may impose, by ordinance, a sales and use tax of up to one-half of one percent for the
14.29 purposes specified in subdivision 3. Except as otherwise provided in this section, the
14.30 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
14.31 collection, and enforcement of the tax authorized under this subdivision.

14.32 Subd. 2. **Excise tax authorized.** Notwithstanding Minnesota Statutes, section 477A.016,
14.33 or any other contrary provision of law, ordinance, or city charter, the city of Willmar may

15.1 impose by ordinance, for the purposes specified in subdivision 3, an excise tax of up to \$20
15.2 per motor vehicle, as defined by ordinance, purchased or acquired from any person engaged
15.3 within the city of Willmar in the business of selling motor vehicles at retail.

15.4 Subd. 3. **Use of revenues.** (a) The revenues derived from the taxes authorized under
15.5 subdivisions 1 and 2 must be used by the city of Willmar to pay the costs of collecting and
15.6 administering the taxes, and to pay for the projects listed in this subdivision, including
15.7 securing and paying debt service on bonds issued to finance all or part of these projects.
15.8 The total amount of projects to be funded with the taxes imposed under subdivisions 1 and
15.9 2 shall not exceed \$30,000,000 plus the costs related to the issuance and paying debt service
15.10 on bonds for these projects. The amount that may be spent on each project is limited to:

15.11 (1) \$2,000,000 for a community center replacement;

15.12 (2) \$6,000,000 for new athletic fields;

15.13 (3) \$3,000,000 for infrastructure improvements at Robins Island Regional Park;

15.14 (4) \$2,000,000 for a new playground and spectator amenities at Swansson Field Regional
15.15 Park;

15.16 (5) \$7,000,000 for stormwater management infrastructure improvements; and

15.17 (6) \$10,000,000 for a new recreation and event center.

15.18 (b) Notwithstanding the limits listed in paragraph (a) the city may by ordinance reallocate
15.19 up to ten percent of the funds designated for one or more projects listed in that paragraph
15.20 to other projects listed in that paragraph.

15.21 Subd. 4. **Bonding authority.** (a) The city of Willmar may issue bonds under Minnesota
15.22 Statutes, chapter 475, to finance all or a portion of the costs of the projects authorized in
15.23 subdivision 3. The aggregate principal amount of bonds issued under this subdivision may
15.24 not exceed \$30,000,000, plus an amount applied to the payment of costs of issuing the
15.25 bonds. The bonds may be paid from or secured by any funds available to the city of Willmar,
15.26 including the taxes authorized under subdivisions 1 and 2. The issuance of bonds under this
15.27 subdivision is not subject to Minnesota Statutes, sections 275.60 and 275.61.

15.28 (b) The bonds are not subject to any provisions of the home rule charter of the city of
15.29 Willmar and are not included in computing any debt limitation applicable to the city. Any
15.30 levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest on
15.31 the bonds is not subject to any levy limitation. A separate election to approve the bonds
15.32 under Minnesota Statutes, section 475.58, is not required.

16.1 Subd. 5. Termination of taxes. The taxes imposed under subdivisions 1 and 2 expire
16.2 at the earlier of: (1) 13 years after the taxes are first imposed; or (2) when the city council
16.3 determines that the city has received \$30,000,000 from this tax to fund the projects listed
16.4 in subdivision 3 plus an amount sufficient to pay interest on and the costs of the issuance
16.5 of the bonds authorized in subdivision 4. Any funds remaining after payment of the allowed
16.6 costs due to timing of the termination under Minnesota Statutes, section 297A.99, shall be
16.7 placed in the general city's fund. The taxes imposed under subdivisions 1 and 2 may expire
16.8 at an earlier time if the city so determines by ordinance.

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

16.12 **Sec. 31. CITY OF WORTHINGTON; TAX AUTHORIZED.**

16.13 Subdivision 1. Sales and use tax authorization. Notwithstanding Minnesota Statutes,
16.14 sections 297A.99, subdivision 1, or 477A.016, or any other law, ordinance, or city charter,
16.15 and as approved by the voters at the November 6, 2018, general election, the city of
16.16 Worthington may impose, by ordinance, a sales and use tax of one-half of one percent for
16.17 the purposes specified in subdivision 3. Except as otherwise provided in this section, the
16.18 provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration,
16.19 collection, and enforcement of the tax authorized under this subdivision. The taxes under
16.20 this subdivision and subdivision 2 may not be imposed until the city complies with the
16.21 provisions of section 32.

16.22 Subd. 2. Excise tax authorized. Notwithstanding Minnesota Statutes, section 477A.016,
16.23 or any other contrary provision of law, ordinance, or city charter, the city of Worthington
16.24 may impose by ordinance, for the purposes specified in subdivision 3, an excise tax of up
16.25 to \$20 per motor vehicle, as defined by ordinance, purchased or acquired from any person
16.26 engaged within the city of Worthington in the business of selling motor vehicles at retail.

16.27 Subd. 3. Use of tax revenues. (a) The revenues derived from the taxes authorized under
16.28 subdivisions 1 and 2 must be used by the city of Worthington to pay the costs of collecting
16.29 and administering the tax and paying for the projects listed in this subdivision, including
16.30 securing and paying debt service on bonds issued to finance all or part of the following
16.31 projects:

16.32 (1) improvements to the aquatic center;

16.33 (2) improvements to the field house;

17.1 (3) improvements to the ice arena;

17.2 (4) other park and recreation capital projects and improvements;

17.3 (5) lake quality improvement; and

17.4 (6) improvements to the 10th Street plaza.

17.5 (b) The total amount of projects to be funded with the taxes imposed under subdivisions
17.6 1 and 2 shall not exceed \$25,000,000 plus the costs related to the issuance of and paying
17.7 debt service on bonds for these projects.

17.8 Subd. 4. **Bonding authority.** (a) The city of Worthington may issue bonds under
17.9 Minnesota Statutes, chapter 475, to finance all or a portion of the costs of the projects
17.10 authorized in subdivision 3. The aggregate principal amount of bonds issued under this
17.11 subdivision may not exceed \$25,000,000 plus an amount applied to the payment of costs
17.12 of issuing the bonds. The bonds may be paid from or secured by any funds available to the
17.13 city of Worthington, including the taxes authorized under subdivisions 1 and 2. The issuance
17.14 of bonds under this subdivision is not subject to Minnesota Statutes, sections 275.60 and
17.15 275.61.

17.16 (b) The bonds are not subject to any provisions of the home rule charter of the city of
17.17 Worthington and are not included in computing any debt limitation applicable to the city.
17.18 Any levy of taxes under Minnesota Statutes, section 475.61, to pay principal of and interest
17.19 on the bonds is not subject to any levy limitation. A separate election to approve the bonds
17.20 under Minnesota Statutes, section 475.58, is not required.

17.21 Subd. 5. **Termination of taxes.** The taxes imposed under subdivisions 1 and 2 expire
17.22 at the earlier of: (1) 15 years after the taxes are first imposed; or (2) when the city council
17.23 determines that the city has received \$25,000,000 from this tax to fund the projects listed
17.24 in subdivision 3 plus an amount sufficient to pay interest on and the costs of the issuance
17.25 of the bonds authorized in subdivision 4. Any funds remaining after payment of the allowed
17.26 costs due to timing of the termination under Minnesota Statutes, section 297A.99, shall be
17.27 placed in the city's general fund. The taxes imposed under subdivisions 1 and 2 may expire
17.28 at an earlier time if the city so determines by ordinance.

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

18.1 Sec. 32. **RESOLUTION AND PUBLIC NOTICE OF SPECIFIC PROJECTS TO**
18.2 **BE FUNDED WITH A LOCAL SALES TAX.**

18.3 (a) A city authorized to impose a local sales tax based on voter approval at the November
18.4 2018 general election that is subject to this provision must meet the requirements in this
18.5 section before imposing the tax. The city must pass a resolution at a regularly scheduled
18.6 city council meeting outlining each of the specific capital projects that will be funded by
18.7 the tax and the anticipated amount of the revenues to be raised from the tax that will be used
18.8 for each project. Within allowed funding areas listed in the authorized uses of the tax revenue,
18.9 the city must give priority to funding projects of regional significance. For purposes of this
18.10 section a "specific capital project" means:

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

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

18.14 (3) a contiguous trail;

18.15 (4) a contiguous segment of roadway, or two or more contiguous segments of roadway
18.16 provided that all segments of the roadway are listed, and including city infrastructure beneath
18.17 the roadway provided the infrastructure is explicitly listed; and

18.18 (5) a sanitary sewer, storm sewer, or water project in a contiguous geographic area served
18.19 by the project that is specifically described in the resolution.

18.20 (b) The resolution must be sent to the commissioner of revenue and the tax may not be
18.21 imposed until the commissioner certifies that the resolution meets the requirements of this
18.22 section. The resolution must also be published on the city's website in a manner easily
18.23 accessible to the public either through a link displayed on the city's home page or by
18.24 publishing it directly on the city's home page. The resolution must remain on the website
18.25 until the tax terminates. Only projects listed in the resolution may be funded by the local
18.26 sales tax.

18.27 (c) The authority to impose a local sales tax that is subject to this section expires on
18.28 January 1, 2021, if the commissioner has not certified that the city has passed a resolution
18.29 that meets the requirements of this section by the last business day before December 31,
18.30 2020.

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

18.32 Renummer the sections in sequence and correct the internal references

19.1 Amend the title accordingly