

HOUSE RESEARCH

Bill Summary

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Subject: Sales tax exemption for cities that do not receive LGA

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Provides a sales tax exemption for purchases made by cities if the city received no local government aid (LGA) in the previous calendar year. For CY 2014, there are 124 cities that would be exempt since their certified 2013 LGA is zero. The cities are listed on the back of this summary.

Effective for sales and purchases made after January 1, 2014.

Cities receiving no LGA in CY 2013

ALBERTVILLE	HACKENSACK	ROGERS
ANDOVER	HAM LAKE	ROSEMOUNT
APPLE VALLEY	HASTINGS (JT)	ROSEVILLE
ARDEN HILLS	HEIDELBERG	SAINT ANTHONY (JT)
BAXTER	HOPKINS	SAINT LOUIS PARK
BECKER	HUGO	SAINT MARY'S POINT
BIRCHWOOD	INDEPENDENCE	SAINT MICHAEL
BLAINE (JT)	INVER GROVE HEIGHTS CITY	SAINT ROSA
BLOOMINGTON	JENKINS	SAVAGE
BREEZY POINT	JORDAN	SCANDIA
BROOKLYN PARK	LAKE ELMO	SHAKOPEE
BURNSVILLE	LAKE SHORE	SHOREVIEW
CENTERVILLE	LAKELAND SHORES	SHOREWOOD
CHAMPLIN	LAKEVILLE	SPRING LAKE PARK (JT)
CHANHASSEN (JT)	LILYDALE	SPRING PARK
CHICKAMAW BEACH	LINO LAKES	SUNFISH LAKE
CHISAGO CITY	LONG BEACH	TONKA BAY
COATES	LONGVILLE	TURTLE RIVER
COHASSET	LORETTO	VADNAIS HEIGHTS
COLUMBUS	MAHTOMEDI	VICTORIA
COON RAPIDS	MANHATTAN BEACH	WACONIA
CORCORAN	MAPLE GROVE	WAHKON
COTTAGE GROVE	MAPLEWOOD	WAITE PARK
CROSSLAKE	MARINE ON SAINT CROIX	WAYZATA
DAYTON (JT)	MEDICINE LAKE	WOODBURY
DEEPHAVEN	MEDINA	WOODLAND
DELANO	MENDOTA HEIGHTS	WYOMING
DELLWOOD	MIESVILLE	
EAGAN	MINNETONKA	
EAST BETHEL	MINNETONKA BEACH CITY	
EAST GULL LAKE	MINNETRISTA	
EDEN PRAIRIE	MONTICELLO	
EDINA	MOUND	
ELK RIVER	NASHUA	
EMILY	NEW BRIGHTON	
EXCELSIOR	NISSWA	
FARMINGTON	NORTH OAKS	
FEDERAL DAM	NOWTHEN	
FIFTY LAKES	OAK GROVE	
FORADA	OAK PARK HEIGHTS	
FOREST LAKE	OAKDALE	
FORT RIPLEY	ORONO	
GARRISON	OTSEGO	
GEM LAKE	OTTERTAIL	
GOLDEN VALLEY	PINE SPRINGS	
GRANT	PLYMOUTH	
GREENFIELD	PRIOR LAKE	
GREENWOOD	RAMSEY	