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REVISOR

## State of Minnesota

## HOUSE OF REPRESENTATIVES NINETIETH SESSION H. F. No. 3949

03/19/2018 Authored by Runbeck; Petersburg; Barr, R., and Anderson, S., The bill was read for the first time and referred to the Committee on Government Operations and Elections Policy

1.1	A bill for an act
1.2 1.3 1.4	relating to taxes; local sales and use; requiring counties to seek voter approval for new or increased transportation sales and use taxes; amending Minnesota Statutes 2016, section 297A.993, subdivision 1.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2016, section 297A.993, subdivision 1, is amended to read:
1.7	Subdivision 1. Authorization; rates. Notwithstanding section 297A.99, subdivisions
1.8	1, 2, 3, 5, and 13, or 477A.016, or any other law, the board of a county outside the
1.9	metropolitan transportation area, as defined under section 297A.992, subdivision 1, or more
1.10	than one county outside the metropolitan transportation area acting under a joint powers
1.11	agreement, may by resolution of the county board, or each of the county boards, following
1.12	a public hearing and if approved by the voters at a general election, impose (1) a
1.13	transportation sales tax at a rate of up to one-half of one percent on retail sales and uses
1.14	taxable under this chapter, and (2) an excise tax of \$20 per motor vehicle, as defined in
1.15	section 297B.01, subdivision 11, purchased or acquired from any person engaged in the
1.16	business of selling motor vehicles at retail, occurring within the jurisdiction of the taxing
1.17	authority. If a county or joint powers board seeks to increase the rate of the tax imposed or
1.18	extend the duration of an existing tax under this section, the county or counties must receive
1.19	approval by the voters at a general election prior to implementing the increase or extension.
1.20	If the tax is or will be imposed under a joint powers agreement, each county must hold a
1.21	separate election. A joint powers board may only impose the tax in the counties where the
1.22	voters approved the tax.

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