

1.1 A bill for an act

1.2 relating to taxation; city of Little Falls; extending its food and beverage tax;
1.3 amending Laws 1996, chapter 471, article 2, section 30, subdivision 5.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Laws 1996, chapter 471, article 2, section 30, subdivision 5, is amended to
1.6 read:

1.7 Subd. 5. **Expiration of taxing authority.** The tax imposed under this section shall
1.8 expire ~~15~~ 30 years after it first becomes effective.

1.9 **EFFECTIVE DATE.** This section is effective the day following compliance by
1.10 the governing body of the city of Little Falls with Minnesota Statutes, section 645.021,
1.11 subdivisions 2 and 3.