

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 3253**

(SENATE AUTHORS: MATHEWS, Chamberlain, Rest, Gazelka and Bakk)

DATE	D-PG	OFFICIAL STATUS
03/12/2018	Introduction and first reading Referred to Taxes	

1.1 A bill for an act  
1.2 relating to local government; modifying taxing authority; expanding the limit on  
1.3 excise taxes and fees; amending Minnesota Statutes 2016, section 477A.016.

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

1.5 Section 1. Minnesota Statutes 2016, section 477A.016, is amended to read:

1.6 **477A.016 NEW TAXES PROHIBITED.**

1.7 (a) No county, city, town or other taxing authority shall increase a present tax or impose  
1.8 a new tax on sales or income.

1.9 (b) No county, city, town, or other taxing authority shall increase a present excise tax  
1.10 or fee or impose a new excise tax or fee on either:

1.11 (1) the manufacture, distribution, wholesale, or retail sale of food, based on volume of  
1.12 product sold, product sales value, or the type of product manufactured, distributed, or sold;  
1.13 or

1.14 (2) any container used for transporting, protecting, or consuming food.

1.15 (c) For purposes of this section:

1.16 (1) "food" has the meaning given in section 34A.01, subdivision 4; and

1.17 (2) "container" means a bottle, cup, can, bag, or other packaging that is made from  
1.18 plastic, aluminum, glass, cardboard, or other material.

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