

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 4543

(SENATE AUTHORS: EKEN)

DATE
04/26/2022

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; modifying the city of Moorhead local sales tax
1.3 authorization; amending Laws 2021, First Special Session chapter 14, article 8,
1.4 section 14, subdivision 4.

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

1.6 Section 1. Laws 2021, First Special Session chapter 14, article 8, section 14, subdivision
1.7 4, is amended to read:

1.8 Subd. 4. **Termination of taxes.** (a) The tax imposed under subdivision 1 expires at the
1.9 earlier of: (1) ~~22~~ 30 years after the tax is first imposed; or (2) when the city council
1.10 determines that the amount received from the tax is sufficient to pay for the project costs
1.11 authorized under subdivision 2 for the project approved by voters as required under
1.12 Minnesota Statutes, section 297A.99, subdivision 3, paragraph (a), plus an amount sufficient
1.13 to pay the costs related to issuance of any bonds authorized under subdivision 3, including
1.14 interest on the bonds. Except as otherwise provided in Minnesota Statutes, section 297A.99,
1.15 subdivision 3, paragraph (f), any funds remaining after payment of allowed costs due to the
1.16 timing of the termination of the tax under Minnesota Statutes, section 297A.99, subdivision
1.17 12, shall be placed in the general fund of the city. The tax imposed under subdivision 1 may
1.18 expire at an earlier time if the city so determines by ordinance.

1.19 (b) The modification to the termination date of the tax in paragraph (a) is notwithstanding
1.20 the requirements in Minnesota Statutes, section 297A.99, subdivision 2, paragraphs (a) and
1.21 (b).

- 2.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
- 2.2 city of Moorhead and its chief clerical officer comply with Minnesota Statutes, section
- 2.3 645.021, subdivisions 2 and 3.