

# MINNESOTA • REVENUE

## AGGREGATE MATERIALS TAX Town of Sylvan in Cass County

March 29, 2006

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 2723 (Howes) / S.F. 2377 (Ruud)

The bill allows the town of Sylvan to impose an aggregate materials tax if Cass County does not. The town of Sylvan would be deemed to be the county for purposes of collecting the tax, except that all tax must be retained by the town. If Cass County imposes an aggregate materials tax, the tax imposed by the town of Sylvan is repealed on the effective date of the Cass County tax.

The bill would have no impact on any state funds. Revenue from the proposed tax would go to the town of Sylvan.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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