

MINNESOTA • REVENUE

AGGREGATE MATERIALS TAX Town of Scambler in Ottertail County

February 5, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 172 (Nornes) / S.F. 191 (Skogen)

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 If Ottertail County imposes an aggregate materials tax, the tax imposed by the town of Scambler would be repealed on the effective date of the Ottertail County tax.

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

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy

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