

MINNESOTA • REVENUE

February 25, 2011

AGGREGATE MATERIALS TAX Town of Glenwood in Pope County

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 0077 (Gimse) / H.F. 0143 (Anderson, P.) as introduced

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 If Pope County imposes an aggregate materials tax, the tax imposed by the town of Glenwood would be repealed on the effective date of the Pope County tax.

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

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

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