

# MINNESOTA • REVENUE

## AGGREGATE MATERIALS TAX Island Lake Township in Mahnomen County

February 27, 2012

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 1658 (Eken) / S.F. 1386 (Skoe) as introduced

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 If Mahnomen County imposes an aggregate materials tax, the tax imposed by the town of Island Lake would be repealed on the effective date of the Mahnomen County tax.

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

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

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