

# MINNESOTA • REVENUE

February 27, 2012

## AGGREGATE MATERIALS TAX City of Vergas in Otter Tail County

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue  
Analysis of H.F. 2161 (Nornes) as introduced

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 If Otter Tail County imposes an aggregate materials tax, the tax imposed by the city of Vergas would be repealed on the effective date of the Otter Tail County tax.

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

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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