

2019 SALES AND USE TAX LEGISLATIVE BULLETIN



Appeals and Legal Services Division
600 North Robert Street
Saint Paul, Minnesota 55146-2220

June 17, 2019

Unless otherwise noted, the provisions discussed in this bulletin can be found in 2019 Minn. Laws, 1st Spec. Sess. ch. 6, arts. 3, 6, and 14.

Sales and use tax. Minn. Stat. § 289A.20, subd. 4, was amended to change the percentage of the June accelerated sales tax liability from 81.4 percent to 87.5 percent for June 2020 and 2021, with the percentage decreasing to 84.5 percent for June 2022 and thereafter. Also, Minn. Stat. § 289A.60, subd. 15, the 10 percent June accelerated penalty, was amended to update the June accelerated percentages to mirror those of Minn. Stat. § 289A.20. Effective for sales and purchases made after June 30, 2019.

Persons who are blind or have a disability; married spouses. The following sections were amended to update language for persons who are blind or have a disability.

297A.61, subd. 18	297A.67, subd. 6	297A.67, subd. 12
297A.70, subd. 3	297A.70, subd. 4	297A.70, subd. 16
297A.71, subd. 22	297A.75, subd. 1	297B.01, subd. 14

Additionally, Minn. Stat. § 297B.01, subs. 14 and 16, were amended to update gender-specific language for spouses. Effective May 31, 2019. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 24, §§ 19-28.

Sales tax jurisdiction; definitions. Minn. Stat. § 297A.66, subd. 1, was amended to generally reorganize the subdivision and explicitly define “marketplace provider maintaining a place of business in this state,” “retailer not maintaining a place of business in this state,” “marketplace provider not maintaining a place of business in this state,” and “regular or systematic soliciting of sales from potential customers in this state.” These definitional updates:

- result in eliminating the physical presence requirement previously applicable to marketplace providers,
- clearly indicate that a website accessible from within Minnesota constitutes solicitation of sales from potential customers in this state, and
- change the economic nexus sales volume thresholds for both remote sellers and marketplace providers not maintaining a place of business in this state to 200 or more retail sales or retail sales totaling more than \$100,000, during the prior 12-month period.

Effective for sales and purchases made after September 30, 2019.

Collection and remittance requirements for retailers and marketplace providers. Minn. Stat. § 297A.66, subd. 2, was amended as follows:

- Clearly establishes retailer and marketplace provider collection and remittance requirements;
- Deletes the \$10,000 sales volume threshold that each retailer selling through a marketplace provider was required to satisfy prior to the marketplace being required to begin collecting and remitting on behalf of the retailer;
- Requires retailers and marketplace providers not maintaining a place of business in this state to begin collecting and remitting sales tax no later than 60 days after the retailer or marketplace provider satisfies the solicitation and economic nexus standards, to continue to collect and remit on all retail sales into Minnesota for a period of 12 months, and to notify the commissioner when they no longer satisfy the economic nexus standards; and
- Requires all marketplace providers to collect and remit tax on sales they facilitate unless the retailer provides the marketplace provider with a copy of its registration to collect sales tax, and the marketplace provider and retailer agree that the retailer will collect the tax on marketplace sales.

Effective for sales and purchases made after September 30, 2019.

Marketplace provider liability. Minn. Stat. § 297A.66, subd. 3, was amended to delete language related to when a remote seller must collect and remit tax and replacing it with language from the repealed subdivision 4b, that indicates a marketplace provider is subject to audit on the sales for which it collects and remits tax, but limits the marketplace provider's liability for failing to file, collect and remit the tax if the marketplace provider can establish that the error was due to incorrect or insufficient information provided by the retailer. The deleted language from subd. 3 was amended slightly and moved to subdivision 1. Subdivision 4b was repealed and its collection and remittance requirements for marketplace providers and marketplace retailers were moved to subsd. 1-3. Effective for sales and purchases made after September 30, 2019.

Certain herbicides. Minn. Stat. § 297A.67 was amended by adding a new subdivision 37 that provides a sales tax exemption for certain herbicides registered with the Department of Agriculture for use on invasive aquatic plants, purchased by lakeshore property owners, an association of lakeshore property owners, or a contractor hired by either, for use under an invasive aquatic plant management permit. Effective for sales and purchases made after June 30, 2019.

Ships used in interstate commerce; other vessels. Minn. Stat. § 297A.68, subd. 17, was amended to clarify an ambiguity created by the chapter 297A recodification in 2000. Effective May 31, 2019.

Sale of property used in a trade or business. Minn. Stat. § 297A.68, subd. 25, was amended to provide that the applicable Internal Revenue Code is that which was amended through December 16, 2016, to clearly indicate that the federal Tax Cut and Jobs Act's like-kind exchange rules limiting such exchanges to real property after that date do not apply for purposes of the sales tax exemption for occasional sales. Effective retroactively for sales and purchases made after December 31, 2017. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 1, § 67.

Qualified data centers. Minn. Stat. § 297A.68, subd. 42, was amended to clarify that the Department of Employment and Economic Development (DEED) must issue a certification to the commissioner of revenue certifying a data center as qualified, and the certification must include the date the data center first became qualified so the commissioner of revenue can determine when the data center's electricity became exempt. Effective May 31, 2019.

Greater Minnesota business expansions. Minn. Stat. § 297A.68, subd. 44, was amended to clarify that DEED must certify to the commissioner of revenue that a Greater Minnesota business is a qualifying business under Minn. Stat. § 116J.8738, and that any purchase made and delivery received was during the duration of the business subsidy agreement. Effective May 31, 2019.

Nonprofit tickets or admissions. Minn. Stat. § 297A.70, subd. 10, was amended to provide a sales tax exemption for tickets or admissions to a performance or event on the premises of a 501(c)(3) tax-exempt nonprofit organization. This exemption applies if the organization was established to preserve Minnesota's rural agricultural heritage, has premises of at least 115 acres, the performance or event is sponsored and conducted exclusively by volunteers, its employees or members of its board of directors, and the performance or event is consistent with the nonprofit organization's purposes. Effective May 31, 2019.

Ice arenas and rinks. Minn. Stat. § 297A.70, subd. 20, was amended to expand an existing sales tax exemption for certain ice arenas or rinks to include the David M. Thaler Sports Center in Mound, Minnesota. Effective for sales and purchases made after June 30, 2019.

County agricultural society sales at county fairs. Minn. Stat. § 297A.70 was amended by adding a new subdivision 21 to provide a sales tax exemption for sales made by a county agricultural society on the fairgrounds during its regularly scheduled county fair. Effective for sales and purchases made after June 30, 2019. Also, Minn. Stat. § 38.27 was amended by adding a new subdivision to require a county agricultural society to use an amount equal to the forgone sales tax receipts provided by this new sales tax exemption, for maintaining, improving, and expanding the society-owned fairground buildings and facilities. If the fairgrounds are owned by another entity, the amount must be transferred to the owner of the fairgrounds to be used for the same purposes. Effective July 1, 2019.

Biopharmaceutical manufacturing facility. Minn. Stat. § 297A.71, subd. 45, was amended to clarify that DEED must certify to the commissioner of revenue that a biopharmaceutical manufacturing facility is qualified. Effective May 31, 2019.

Properties destroyed by fire; Melrose. Minn. Stat. § 297A.71, subd. 50, was amended to extend the period that properties destroyed by a fire in Melrose on September 8, 2016, may apply for a refund of sales tax paid on building materials and supplies used in, and equipment incorporated into, the construction or replacement of affected real property, to include not only sales and purchases made after September 30, 2016, and before July 1, 2017, but also sales and purchases made after December 31, 2018, and before July 1, 2019. Effective retroactively for sales and purchases made after December 31, 2018. Additionally, Minn. Laws 2017, First Special Session ch. 1, art. 3, § 32, the effective date, was amended to retroactively extend the

effective date for the sales tax exemption related to the fire in Melrose until January 1, 2023. Effective retroactively from January 1, 2019.

Properties destroyed by fire; Mazeppa. Minn. Stat. § 297A.71, was amended by adding a new subdivision 51 to provide a refundable sales tax exemption for taxes paid on materials and supplies used or consumed in, and equipment incorporated into, the construction or replacement of real property affected by a fire in Mazeppa on March 11, 2018. Also applies to durable equipment used in a restaurant for food storage, preparation, and serving. The exemption only applies to sales and purchases made after March 11, 2018, and before January 1, 2022. Effective retroactively from March 11, 2018.

Construction; certain local government facilities. Minn. Stat. § 297A.71 was amended by adding a new subdivision 52 to provide a sales tax exemption for materials and supplies used in, and equipment incorporated into:

- a new fire station in Monticello (for purchases after January 31, 2019, and before January 1, 2022),
- a new fire station in Inver Grove Heights (for purchases after June 30, 2018, and before January 1, 2021),
- a fire station and police station in Minnetonka (for purchases after May 23, 2019, and before January 1, 2021, and not to exceed \$850,000),
- a school building in Minneota (for purchases after January 1, 2018, and before January 1, 2021),
- a fire station in Mendota Heights (for purchases after December 31, 2018, and before January 1, 2021), and
- a Dakota County law enforcement collaboration center (for purchases after June 30, 2019, and before July 1, 2021).

The tax must be paid at the time of purchase and refunded for each of the projects. Effective May 31, 2019, and applies retroactively to sales and purchases made during the time periods listed for each project.

Tax collected. Minn. Stat. § 297A.75, subd. 1, was amended to provide that the sales tax paid is refundable under the exemptions now provided in Minn. Stat. § 297A.71, subs. 50 – 52. Effective May 31, 2019.

Refund; eligible persons. Minn. Stat. § 297A.75, subd. 2, was amended to provide that the owner or developer of the project must apply for the refund under the exemptions now provided in Minn. Stat. § 297A.71, subs. 50 – 51; and the governmental entity that owns or contracts for the project must apply for the refund under the exemptions now provided in Minn. Stat. § 297A.71, subd. 52. Effective May 31, 2019.

Records must be kept. Minn. Stat. § 297A.77 was amended by adding a new subdivision 5 to clarify statutory language previously codified in Minn. Stat. § 297A.27, subd. 3, that was inadvertently omitted during the chapter 289A recodification in 1990. Effective May 31, 2019.

Sales tax permits. Minn. Stat. § 297A.84 and § 297A.85 were amended to prevent a business from evading a sales tax liability by prohibiting the issuance of a new sales tax permit to a business or person that has an unpaid sales tax liability not under appeal and provides for cancellation with notice. Effective for permit applications filed after December 31, 2019. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 23, §§ 2 and 3.

Sales tax on motor vehicles exemption. Minn. Stat. § 297B.03 was amended to provide that the applicable Internal Revenue Code is that which was amended through December 16, 2016, to clearly indicate that the federal Tax Cut and Jobs Act's like-kind exchange rules limiting such exchanges to real property after that date do not apply for purposes of the motor vehicles exemption. Effective retroactively for sales and purchases made after December 31, 2017. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 1, § 68.

LOCAL TAXES

Procedures and Requirements Modified

Authorization; scope. Minn. Stat. § 297A.99, subd. 1, was amended to prohibit political subdivisions from imposing a special excise tax on motor vehicles unless imposed under section 297A.993 beginning July 1, 2019. Also clarifies that a political subdivision may spend funds related to imposing a local sales tax to disseminate information about the resolution but that information must include a list of specific projects to be funded by the local tax and the cost of each individual project. Effective May 31, 2019.

Requirements. Minn. Stat. § 297A.99, was amended by adding a new subdivision 1a, to provide a policy statement clarifying that the purpose of local sales taxes is to pay for capital projects with a clear regional benefit beyond the taxing jurisdiction. It also states that using the funds for local projects increases the fiscal inequities between similar communities and decreases benefits to taxpayers provided through property tax deductions and the property tax refund system. Effective May 31, 2019.

Local resolution before application for authority. Minn. Stat. § 297A.99, subd. 2, was amended to expand and change the requirements a political subdivision must satisfy prior to seeking local sales tax authority. The resolution must include the following new items:

- a description of no more than five capital projects to be funded by the proposed tax;
- documentation of the regional significance of each project;
- the amount of local sales tax revenue that is anticipated to be used for each project and the estimate time needed to raise that amount of revenue; and
- the total revenue that will be raised for all projects if all projects are funded.

The political subdivision must submit the resolution satisfying the expanded requirements along with relevant documentation to the chairs and ranking minority members of the legislative tax committees no later than January 31 of the year in which the jurisdiction is seeking a special law authorizing the tax. Also, the legislature is explicitly not required to allow funding for all projects listed in the resolution. Effective May 31, 2019, and applies to all local sales taxes not authorized by the legislature before July 1, 2019.

Legislative authority required before voter approval; requirements for adoption, use, termination. Minn. Stat. § 297A.99, subd. 3, was amended to require a political subdivision to receive legislative authority to impose a local tax prior to seeking local voter approval. Once legislative authority is granted, the political subdivision must receive voter approval to impose the tax at a general election held within two-years of the authorizing legislation. If the authorizing legislation allows the tax to be imposed for more than one project, each project must be a separate ballot question. If the voters do not approve a ballot question, the project is not approved and the project cannot be funded with the sales tax revenue and the termination date of the tax in the authorizing legislation must be reduced proportionately based on the share of that project's cost to the total costs of all legislative and voter approved projects. The tax must terminate when sufficient revenues to fund the projects have been raised, and any overages must be retained by the commissioner for deposit in the general fund. If a political subdivision received voter approval to seek authority for a local tax at the November 6, 2018, general election and receives authorizing legislation to impose the tax before January 1, 2021, the tax may still be imposed without an additional voter approval if it satisfies the requirements of the now amended Minn. Stat. § 297A.99, subd. 2, and the list of projects in the local resolution does not conflict with projects the voters approved. Effective May 31, 2019, and applicable to all local sales taxes not authorized by the legislature before July 1, 2019. The new requirement that the commissioner deposit any overages collected because sufficient revenues have been raised in the general fund is effective May 31, 2019, and applies retroactively to all currently imposed local sales taxes.

Resolution and public notice of specific projects to be funded with a local sales tax.

Uncodified session law requiring the cities of Two Harbors, Avon, Blue Earth, Cambridge, Glenwood, International Falls, Worthington, and Duluth to meet additional requirement prior to imposing a local tax referencing this section. Each city must pass another resolution outlining the specific capital projects to be funded by the tax, the anticipated amount of revenues raised that will be used for each project, and give priority to funding projects of regional significance. The city must file both an affidavit indicating compliance with this session law and a copy of the resolution with the commissioner prior to the last business day before December 31, 2020. The resolution must also be published on the city's website until the tax terminates. Effective May 31, 2019.

Greater Minnesota Transportation Sales and Use Tax

(2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 8, §§ 4-6).

Authorization; rates. Minn. Stat. § 297A.993, subd. 1, was amended to clarify that any county, or counties acting under a joint powers agreement, may impose a transportation sales and use tax of up to one-half of one percent and an excise tax of \$20 per motor vehicle retail sale under current law, due to the disbanding of the Counties Transit Improvement Board. Effective July 1, 2019.

Allocation; termination. Minn. Stat. § 297A.993, subd. 2, was amended to clarify that a county, or counties acting under a joint powers agreement, may dedicate their transportation sales and use tax and motor vehicle excise tax to more than one project or improvement, and after a public hearing, a county may dedicate the proceeds of the taxes to a new project enumerated in a resolution. Effective July 1, 2019.

Bonds. Minn. Stat. § 297A.993 was amended by adding a new subdivision 4 to authorize a county to issue bonds for projects included in its capital improvement plan after a public hearing. In addition to the county being able to pledge its full faith, credit, and taxing power as additional security for the bonds, a regional railroad authority within the county may also pledge its taxing powers as security for the bonds. Effective July 1, 2019.

Existing Local Taxes Modified

City of Duluth; local sales tax authorized; bonds, termination. 1980 Minn. Laws ch. 511, § 1, subd. 1, was amended to allow the city of Duluth to impose an additional sales and use tax of one-half of one percent to fund various projects outlined in the August 8, 2017, version of the Duluth Street Improvement program based on voter approval at the November 7, 2017, election as long as the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of the specific projects to be funded with a local sales tax. Also authorizes Duluth to issue bonds of up to \$10 million. The tax expires at the earlier of: 25 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Duluth chooses to terminate the new tax by ordinance. Effective upon Duluth filing approval with the Secretary of State. 2019 Minn. Laws, 1st Spec. Sess. ch. 6, art. 10, § 7.

Minneapolis; liquor, lodging, and restaurant taxes. 1986 Minn. Laws ch. 396, § 5, as amended by 2001 Minn. Laws 2001, 1st Spec. Sess. Ch. 5, art. 12, § 87, and 2012 Minn. Laws ch. 299, art. 3, § 3, was amended to change the cap on the Minneapolis lodging taxes on lodging establishments of 50 or more rooms in Minneapolis so that when the lodging tax rate is added to the rate of all other Minneapolis taxes that apply to the furnishing of lodging in Minneapolis it equals 6.5 percent. Deletes references to county or state sales tax to eliminate reductions in the Minneapolis lodging tax that otherwise would result from increases in county and state sales tax rates. Effective for sales and purchases made after September 30, 2019.

St. Paul; lodging tax. 1986 Minn. Laws ch. 462, § 31, as amended by 1991 Minn. Laws ch. 291, art. 8, § 24, and 2011 Minn. Laws ch. 112, art. 4, § 6, was amended to increase the St. Paul local lodging tax that applies to lodging establishments of 50 or more rooms from three to four percent. Effective upon St. Paul filing approval with the Secretary of State.

Two Harbors; lodging tax. 1994 Minn. Laws ch. 587, art. 9, § 11, was amended to adjust the cap on the lodging tax imposed in Two Harbors from three to five percent to account for a new increase to the Lake County lodging tax in 2019 session law. This allows Two Harbors to retain its current one percent local lodging tax if Lake County increases its lodging tax to four percent. Effective upon Two Harbors filing approval with the Secretary of State.

Two Harbors; local sales tax authorized; use, bonds, termination. 1998 Minn. Laws ch. 389, art. 8, § 45, subd. 1, subd. 3[as amended by 2008 Minn. Laws ch. 366, art. 7, § 11], and subds. 4 and 5, were amended to authorize Two Harbors to impose an additional one-half of one percent local sales tax based on voter approval at the 2018 general election, which would increase the Two Harbors local sales tax to one percent as long as it complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notice of specific projects to be funded with a local sales tax. Two Harbors may use the revenues from the new one-half of one percent sales tax for capital and administrative costs of the listed projects, Provides new uses for the current one-half of one percent sales tax. Two Harbors may issue up to \$30 million in bonds for the new projects. The termination date for the new one-half of one percent sales tax is the earlier of: 25 years, when sufficient revenue is raised to pay for the \$30 million of authorized bonds and associated costs, or when Two Harbors chooses to terminate the new tax by ordinance. Effective upon Two Harbors filing approval with the Secretary of State.

Cloquet local sales tax. 2011 Minn. Laws, 1st Spec. Sess. Ch. 7, art. 4, § 10, subd. 3, was amended to authorize Cloquet to reallocate some of the \$5.8 million of local sales tax revenue authorized for current projects, to new projects. The total amount the city may raise from its local sales remains at \$16.5 million. Effective upon Cloquet filing approval with the Secretary of State.

Local Taxes Authorized

City of Avon; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Avon to impose a local sales tax of one-half of one percent to fund projects based on voter approval at the 2018 general election as long as the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of specific projects to be funded with a local sales tax. Also authorizes Avon to issues bonds of up to \$1.5 million for the projects. The tax expires at the earlier of: December 31, 2045, when the city raises \$1.5 million to pay for the projects plus any associated bonding costs, or when Avon chooses to terminate the new tax by ordinance. Effective upon Avon filing approval with the Secretary of State.

City of Blue Earth; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Blue Earth to impose a local sales tax of one-half of one percent to fund new projects based on voter approval at the 2018 general election as long the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of specific projects to be funded with a local sales tax. Also authorizes Blue Earth to issue bonds of up to \$5 million for the projects. The tax expires at the earlier of: 25 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Blue Earth chooses to terminate the new tax by ordinance. Effective upon Blue Earth filing approval with the Secretary of State.

City of Cambridge; local sales tax authorized; bonds termination. Uncodified session law authorizes the city of Cambridge to impose a local sales tax of one-half of one percent to fund new projects based on voter approval at the 2018 general election as long as the city complies with the 2019 session law requiring certain political subdivision to pass a new resolution and provide more detailed public notices of the specific projects to be funded with a local sales tax. Also authorized Cambridge to issue bonds of up to \$22 million for the projects. The tax expires at the earlier of: December 31, 2043, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Cambridge chooses to terminate the new tax by ordinance. Effective upon Cambridge filing approval with the Secretary of State.

City of Detroit Lakes; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Detroit Lakes to impose a local sales tax of one-half of one percent to fund a new police department facility based on voter approval at the 2018 general election. Also authorizes Detroit Lakes to issue bonds of up to \$6.7 million. The tax expires at the earlier of: ten years, when sufficient revenues have been raised to pay for the project plus any associated bonding costs, or when Detroit Lakes chooses to terminate the new tax by ordinance. Effective upon Detroit Lakes filing approval with the Secretary of State.

City of Elk River; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Elk River to impose a local sales tax of one-half of one percent to fund the costs of various projects based on voter approval at the 2018 general election. Also authorizes Elk River to issue bonds of up to \$35 million. The tax expires at the earlier of: 25 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Elk River chooses to terminate the new tax by ordinance. Effective upon Elk River filing approval with the Secretary of State.

City of Excelsior; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Excelsior to impose a local sales tax of one-half of one percent to fund the costs of new projects based on voter approval at the 2014 general election. Also authorizes Excelsior to issue bonds of up to \$7 million. The tax expires at the earlier of: 25 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Excelsior chooses to terminate the new tax by ordinance. Effective upon Excelsior filing approval with the Secretary of State.

City of Glenwood; tax authorized; bonds, termination. Uncodified session law authorizes the city of Glenwood to impose a local sales tax of one-half of one percent to fund various projects based on voter approval at the 2018 general election as long as the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of the specific projects to be funded with a local sales tax. Also authorized Glenwood to issue bonds of up to \$2.8 million for the projects. The tax expires at the earlier of: 20 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Glenwood chooses to terminate the new tax by ordinance. Effective upon Glenwood filing approval with the Secretary of State.

City of International Falls; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of International Falls to impose a local sales tax of one-half of one percent to fund projects based on voter approval at the 2018 general election as long as the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of the specific projects to be funded with a local sales tax. Also authorized International Falls to issue bonds of up to \$30 million for the projects. The tax expires at the earlier of: 30 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when International Falls chooses to terminate the new tax by ordinance. Effective upon International Falls filing approval with the Secretary of State.

City of La Crescent; local lodging tax authorized. Uncodified session law authorizes the city of La Crescent to impose a tax of up to two percent on the gross receipts subject to the general lodging tax in addition to the general lodging tax. The total tax imposed on lodging cannot exceed five percent. Effective upon La Crescent filing approval with the Secretary of State.

Lake County, local lodging tax authorized. Uncodified session law authorizes Lake County to impose a tax of upon to four percent on the gross receipts subject to the general lodging tax. This tax is in addition to any existing lodging tax imposed by another political subdivision within Lake County under the general lodging tax statute, section 469.190 but no such political subdivision may impose a new local lodging tax under the general lodging tax statute while the county tax is in effect. The revenues must be used to market the county and promote community and festival events within the county. Effective upon Lake County filing approval with the Secretary of State.

City of North Mankato; local food and beverage tax authorized. Uncodified session law authorizes the city of North Mankato to impose a food and beverage tax of up to one percent on the gross receipts on all sales of food and beverages by a restaurant or place of refreshment, as defined by resolution of the city to fund at least a portion of the expenses associated with certain projects. Effective upon North Mankato filing approval with the Secretary of State.

City of Perham; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Perham to impose a local sales tax of one-half of one percent to fund the costs of a project based on voter approval at the 2018 general election. Also authorizes Perham to issue bonds of up to \$5.2 million. The tax expires at the earlier of: 20 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Perham chooses to terminate the new tax by ordinance. Effective upon Perham filing approval with the Secretary of State.

City of Plymouth; local lodging tax authorized. Uncodified session law authorizes the city of Plymouth to impose a tax of up to three percent on the gross receipts subject to the general lodging tax in addition to the general lodging tax. The total tax imposed on lodging cannot exceed six percent. Effective upon Plymouth filing approval with the Secretary of State.

City of Rogers; local sales tax and excise tax authorized; bonds, termination. Uncodified session law authorizes the city of Rogers to impose a local sales tax of one-quarter of one percent and an excise tax of up to \$20 per motor vehicle retail sale to fund various projects based on voter approval at the 2018 general election. Also authorizes Rogers to issue bonds of up to \$16.5 million less any amount equal to any state grant authorized before October 1, 2019. The tax expires at the earlier of: 20 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Rogers chooses to terminate the new tax by ordinance. Effective upon Rogers filing approval with the Secretary of State.

City of Sartell; local food and beverage tax authorized. Uncodified session law authorizes the city of Sartell to impose a food and beverage tax of up to one and one-half percent on the gross receipts on all sales of food and beverages by a restaurant or place of refreshment, as defined by resolution of the city, to fund project costs, provided the tax is approved by voters at the 2020 general election or a special election held before November 3, 2020. Effective upon Sartell filing approval with the Secretary of State.

City of Sauk Center; local sales tax and excise tax authorized; bonds, termination. Uncodified session law authorizes the city of Sauk Center to impose a local sales tax of one-half of one percent and an excise tax of up to \$20 per motor vehicle retail sale to fund projects based on voter approval at the 2018 general election. Also authorizes Sauk Center to issue bonds of up to \$10 million. The tax expires at the earlier of: December 31, 2045, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Sauk Center chooses to terminate the new tax by ordinance. Effective upon Sauk Center filing approval with the Secretary of State.

City of Scanlon; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Scanlon to impose a local sales tax of one-half of one percent to fund the costs of projects based on voter approval at the 2018 general election. Also authorizes Scanlon to issue bonds of up to \$400,000. The tax expires at the earlier of: 10 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Scanlon chooses to terminate the new tax by ordinance. Effective upon Scanlon filing approval with the Secretary of State.

City of Virginia; local sales tax authorized; bonds, termination. Uncodified session law authorizes the city of Virginia to impose a local sales tax of one percent to fund the costs of various projects based on voter approval at the 2018 general election. Also authorizes Virginia to issue bonds of up to \$30 million. The tax expires at the earlier of: 20 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Virginia chooses to terminate the new tax by ordinance. Effective upon Virginia filing approval with the Secretary of State.

City of West St. Paul; local sales tax authorized; bonds, termination. Uncodified session law authorizing the city of West St. Paul to impose a local sales tax of one-half of one percent to fund the costs of projects based on voter approval at the 2018 general election. Also authorizes West St. Paul to issue bonds of up to \$28 million. The tax expires at the earlier of: 20 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or

when West St. Paul chooses to terminate the new tax by ordinance. Effective upon West St. Paul filing approval with the Secretary of State.

City of Willmar; local sales tax authorized; bonds, termination. Uncodified session law authorizing the city of Willmar to impose a local sales tax of one-half of one percent and an excise tax of up to \$20 per motor vehicle retail sale to fund six listed projects based on voter approval at the 2018 general election. Also authorizes Willmar to issue bonds of up to \$30 million. The tax expires at the earlier of: 13 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Willmar chooses to terminate the new tax by ordinance. Effective upon Willmar filing approval with the Secretary of State.

City of Worthington; tax authorized; bonds, termination. Uncodified session law authorizes the city of Worthington to impose a local sales tax of one-half of one percent to fund the costs of six listed projects based on voter approval at the 2018 general election as long as the city complies with the 2019 session law requiring certain political subdivisions to pass a new resolution and provide more detailed public notices of the specific projects to be funded with a local sales tax. Also authorizes Worthington to issue bonds of up to \$25 million. The tax expires at the earlier of: 15 years, when sufficient revenues have been raised to pay for the projects plus any associated bonding costs, or when Worthington chooses to terminate the new tax by ordinance. Effective upon Worthington filing approval with the Secretary of State.