

2.1 with the tax imposed by Minnesota Statutes, chapter 297A, and subject to the same
2.2 interest, penalties, and other rules and that its proceeds, less the cost of collection, shall
2.3 be remitted to the city. The commissioner of revenue shall provide to the city council an
2.4 estimate of the cost of collection.

2.5 Subd. 5. **Local approval.** This section is effective upon compliance by the
2.6 governing body of the city of Lilydale and its chief clerical officer with Minnesota
2.7 Statutes, section 645.021, subdivisions 2 and 3.