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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH
SESSION

HOUSE FILE No. **2217**

March 30, 2009

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; modifying local sales and use tax for Cook
1.3 County; modifying the bonding authority limit for certain projects; amending
1.4 Laws 2008, chapter 366, article 7, section 18, subdivisions 2, 3.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Laws 2008, chapter 366, article 7, section 18, subdivision 2, is amended to
1.7 read:

1.8 Subd. 2. **Use of revenues.** Revenues received from the tax authorized by
1.9 subdivision 1 must be used by Cook County to pay the costs of collecting the tax and
1.10 to pay for the following projects:

1.11 (1) construction and improvements, and additions to a county community center
1.12 centers and public recreation area areas, including, but not limited to, improvements and
1.13 additions to the ~~skateboard park, hockey rink, ball fields, community center addition,~~
1.14 ~~county, public parking area, tennis courts, and all associated improvements areas; and~~

1.15 (2) construction of and improvements to the Grand Marais Public Library;

1.16 (3) construction and improvement of a countywide high-speed communications
1.17 infrastructure network; and

1.18 (4) construction and improvement of a district energy plant for public facilities in
1.19 Grand Marais.

1.20 Authorized expenses include, but are not limited to, paying construction expenses related
1.21 to these improvements, and paying debt service on bonds or other obligations issued to
1.22 finance acquisition and construction of these improvements. The total amount of revenues
1.23 from the taxes in subdivision 1 that may be used to fund these projects is ~~\$14,000,000~~
1.24 \$20,000,000 plus any associated bond costs.

2.1 **EFFECTIVE DATE.** This section is effective the day after the governing body of
2.2 Cook County and its chief clerical officer timely comply with Minnesota Statutes, section
2.3 645.021, subdivisions 2 and 3.

2.4 Sec. 2. Laws 2008, chapter 366, article 7, section 18, subdivision 3, is amended to read:

2.5 Subd. 3. **Bonding authority.** Cook County may issue bonds under Minnesota
2.6 Statutes, chapter 475, to pay capital and administrative expenses for the projects
2.7 authorized in subdivision 2, in an amount that does not exceed ~~\$14,000,000~~ \$20,000,000.
2.8 An election to approve the bonds under Minnesota Statutes, section 475.58, is not
2.9 required. The issuance of bonds under this subdivision is not subject to Minnesota
2.10 Statutes, sections 275.60 and 275.61. The debt represented by the bonds is not included
2.11 in computing any debt limitation applicable to the county, and any levy of taxes under
2.12 Minnesota Statutes, section 475.61, to pay principal and interest on the bonds is not
2.13 subject to any levy limitation.

2.14 **EFFECTIVE DATE.** This section is effective the day after the governing body of
2.15 Cook County and its chief clerical officer timely comply with Minnesota Statutes, section
2.16 645.021, subdivisions 2 and 3.