

1.1 Senator moves to amend S.F. No. 1757 as follows:

1.2 Page 1, after line 5, insert:

1.3 "Section 1. Minnesota Statutes 2022, section 297A.99, subdivision 2, is amended to read:

1.4 Subd. 2. **Local resolution before application for authority.** (a) Before the governing
1.5 body of a political subdivision requests legislative approval to impose a local sales tax
1.6 authorized by a special law, it shall adopt a resolution indicating its approval of the tax. The
1.7 resolution must include the following information:

1.8 (1) the proposed tax rate;

1.9 (2) a detailed description of no more than five capital projects that will be funded with
1.10 revenue from the tax;

1.11 (3) documentation of the regional significance of each project, including the share of
1.12 the economic benefit to or use of each project by persons residing, or businesses located,
1.13 outside of the jurisdiction;

1.14 (4) the amount of local sales tax revenue that would be used for each project and the
1.15 estimated time needed to raise that amount of revenue; and

1.16 (5) the total revenue that will be raised for all projects before the tax expires, and the
1.17 estimated length of time that the tax will be in effect if all proposed projects are funded.

1.18 (b) The jurisdiction seeking authority to impose a local sales tax by special law must
1.19 submit the resolution in paragraph (a) along with underlying documentation indicating how
1.20 the benefits under paragraph (a), clause (3), were determined, to the chairs and ranking
1.21 minority members of the legislative committees with jurisdiction over taxes no later than
1.22 January 31 of the year in which the jurisdiction is seeking a special law authorizing the tax.

1.23 (c) The special legislation granting local sales tax authority is not required to allow
1.24 funding for all projects listed in the resolution with the revenue from the local sales tax, but
1.25 must not include any projects not contained in the resolution.

1.26 ~~(d) For purposes of this section, a "capital project" or "project" means:~~

1.27 ~~(1) a single building or structure including associated infrastructure needed to safely~~
1.28 ~~access or use the building or structure;~~

1.29 ~~(2) improvements within a single park or named recreation area; or~~

1.30 ~~(3) a contiguous trail.~~

- 2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment for
2.2 local sales taxes authorized after March 1, 2023."
- 2.3 Page 1, line 11, after "and" insert "notwithstanding Minnesota Statutes, section 297A.99,
2.4 subdivision 3," and delete "a" and insert "an"
- 2.5 Page 1, line 12, delete "general" and delete everything after "election" and insert "held
2.6 in 2023, the"
- 2.7 Page 1, line 14, after the period, insert "Notwithstanding Minnesota Statutes, section
2.8 297A.99, subdivision 3, paragraph (a), the city may, but is not required to, present one
2.9 question on the ballot for all projects authorized under subdivision 3a. If all projects are
2.10 presented in one question, the question must state each project proposed to be funded with
2.11 the tax, the amount for each project proposed to be funded with the tax, and the estimated
2.12 length of time the tax will be in effect for each project."
- 2.13 Page 2, line 8, delete the fourth comma and insert "and"
- 2.14 Page 2, line 9, delete ", and (d)"
- 2.15 Page 2, line 14, delete everything after "(2)"
- 2.16 Page 2, line 16, delete everything after "(3)"
- 2.17 Page 2, line 17, after "quality" insert ", excluding removal of the MN00515 dam"
- 2.18 Page 2, line 18, delete everything after "a" and insert "sports and recreation complex."
- 2.19 Page 2, delete line 19
- 2.20 Page 2, line 25, after "area" insert ", excluding the city of Rochester"
- 2.21 Page 5, line 14, delete "18" and insert "24"
- 2.22 Renumber the sections in sequence and correct the internal references
- 2.23 Amend the title accordingly