



Providing nonpartisan legal, research, and fiscal analysis services to the Minnesota Senate

S.F. No. 5353 – County transportation sales tax reporting modification; proceeds deduction allowance

Author: Senator D. Scott Dibble

Prepared by: Krista Rohan Boyd, Fiscal Analyst (651/296-7681)

Date: April 14, 2024

S.F. 5353 (1) modifies the legislative reporting requirements for metropolitan counties imposing the county transportation sales and use tax and (2) allows the commissioner to make a deduction from tax proceeds for counties that have not submitted required reports.

Section 1 adds the amount authorized in Section 3 to the amounts to be deducted from sales tax proceeds remitted to counties by the commissioner of revenue.

Section 2 modifies the legislative reporting requirements for metropolitan counties that impose the county transportation sales and use tax, requiring a list of projects completed, in process, or planned with the tax proceeds.

Section 3 directs the commissioner of revenue to deduct \$10,000 from a county's transportation sales and use tax proceeds if the required legislative report is not submitted by February 15, and to deduct an additional \$10,000 from each quarterly remittance until the report is submitted.