

Subject City of Audubon; local sales tax authorized

Authors Joy

Analyst Alexandra Haigler

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## Summary

Section	Description
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1	<b>City of Audubon; taxes authorized.</b>
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**Subd. 1. Sales and use tax authorization.** Authorizes the city to impose a .50% local sales tax for the project listed in subdivision 2.

**Subd. 2. Use of sales and use tax revenues.** Requires the tax revenues to be used for collecting and administering the tax and to finance the following project, plus associated bonding costs:

- \$3,000,000 for construction of a fire hall.

**Subd. 3. Bonding authority.** Authorizes the city to issue bonds to finance the project listed in subdivision 2 if approved by the voters as required under current law.

**Subd. 4. Termination of taxes.** Requires the tax to terminate after the earlier of 20 years or when the city determines sufficient funds have been raised to pay for project and financing costs.

Effective upon filing of local approval with the secretary of state.