

Subject Sherburne County; local sales tax authorized

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## Summary

Section	Description
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1	<b>Sherburne County; taxes authorized.</b>
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**Subd. 1. Sales and use tax authorization.** Authorizes the county to impose a .25% 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:

- \$75,000,000 for construction of a law enforcement center and jail.

**Subd. 3. Bonding authority.** Authorizes the county 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 county determines sufficient funds have been raised to pay for project and financing costs.

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