

Subject Kandiyohi County; local sales tax authorized

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## Summary

Section	Description
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1	<b>Kandiyohi County; taxes authorized.</b>
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**Subd. 1. Sales and use tax authorization.** Authorizes the county to impose a .50% local sales tax for the projects 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 projects, plus associated bonding costs:

- \$53,600,000 for construction of a new judicial center and public safety facility; and
- \$14,200,000 for renovations to the health and human services building.

**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 25 years or when the county determines sufficient funds have been raised to pay for projects and financing costs.

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