

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 271

DATE: March 12, 2001

Version: As introduced

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Subject: Tax on Aggregate Materials Exported from Wright County

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Section

1 **Wright County; tax on aggregate materials.**

Subd. 1. Authorizes Wright county to tax aggregate materials (i.e. usually referred to as the gravel tax) produced in the county and then transported to another county that imposes the aggregate materials tax. The receiving county would be prohibited from imposing a tax on aggregate materials imported from Wright county.

Although Wright county would be allowed to impose a tax on aggregate material exported from the county, the bill does not allow (1) the county to tax aggregate removed from within the county that remains in Wright county, or (2) to tax aggregate removed from the county and exported to a county which does not impose the tax.

Subd. 2. Local approval. Provides that the bill is effective upon local approval.