

HOUSE RESEARCH

Bill Summary

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Subject: Albert Lea's local sales tax

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Overview

Extends the allowed time period for imposition of the local sales tax in Albert Lea to the lesser of 15 years or when \$15 million is raised. Currently, the authority expires at the lesser of 10 years or when \$15 million is raised. Also allows the city to validate the original 2005 and 2006 laws by filing approval with the secretary of state, which the city forgot to do at the time those laws passed. This second provision is similar to provisions passed in 2013 for the cities of Marshall and Proctor.

Section

- 1 Termination of taxes.** Changes the allowed time period for imposition of the local sales tax in Albert Lea from the lesser of 10 years or when \$15 million is raised, to the lesser of 15 years or when the \$15 million is raised. Effective upon the city filing approval with the secretary of state.
- 2 Validation of prior act; authorization.** Allows the city to file its approval of its original 2005 and 2006 sales tax laws and retroactively validates the enactment of that tax by June 15, 2014. Normally a special law must be approved in the biennium in which it is enacted or it does not take effect. Effective the day after final enactment.