

HOUSE RESEARCH

Bill Summary

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Subject: Aggregate production taxes

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This bill extends authorization for a county that borders two other states that is not contiguous to a county that imposes a tax under the aggregate tax to impose the tax at a lower rate. Currently, Rock county is the only county using this statutory authority. The bill extends authorization for Rock county to impose the tax at a lower rate indefinitely, as the current statutory authority is set to expire December 31, 2014.