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### Overview

Authorizes the city of Windom to impose local sales and use and excise taxes to fund public facilities if approved by the voters at an election held before November 1, 2016.

#### Section

**1 City of Windom, taxes authorized.** Allows the city to impose a local sales tax and an excise tax on motor vehicles sold by dealers.

**Subd. 1. Sales and use tax authorized.** Allows the city to impose a local sales and use tax at the rate of 1.0 percent, if approved by the voters at a general or special election held on or by November 1, 2016.

**Subd. 2. Excise tax authorized.** Also allows the city to impose a \$20 excise tax on any motor vehicle sales made by a motor vehicle dealer in the city.

**Subd. 3. Use of Revenues.** Dedicates revenues from the tax to pay for public facilities.

**Subd. 4. Bonding authority.** Allows the city to issue bonds without additional voter approval to fund the projects in subdivision 2. No limit is imposed on the amount of the bonds

**Subd. 5. Termination of tax.** The tax would expire at the earlier of 15 years after imposition or when \$3.5 million has been collected from the tax.

Effective the day after the city files local approval with the secretary of state.