

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1254  
**Version:** As introduced

**DATE:** March 13, 2015

**Authors:** Swedzinski

**Subject:** Validation of the city of Marshall's 2011 sales tax authority

**Analyst:** Pat Dalton

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd/](http://www.house.mn/hrd/).

---

The city of Marshall was granted authority in 2011 to impose a local sales tax if approved by the voters at a general election within two years. The city also was required to file approval of the special law with the secretary of state by December 31, 2012 (the end of the biennium). The referendum passed at the 2012 general election and the city began imposing the tax July 1, 2013, however, it didn't file the required local approval with the secretary of state until after the December 31, 2012, deadline.

This bill retroactively approves the imposition of the tax based on approval at the general election and the filing of local approval with the secretary of state by June 15, 2013.