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Prohibits the Metropolitan Council from imposing an SAC on a local government for an existing eating or drinking establishment due to an addition or expansion of outdoor seating unless there is also an increase in the number fixtures discharging into the sanitary sewer system or an increase in the capacity of its sewer pipes connected to the sanitary sewer system. Requires the charge to be proportionate to the increase. Effective for SAC imposed on or after August 1, 2017.

Requires the council to report to the legislature by January 15, 2018, on the impact of SAC on the ability of small businesses to develop or expand. "Small business" is defined in Minnesota Statutes, section 645.445, as:

"a business entity organized for profit, including but not limited to any individual, partnership, corporation, joint venture, association or cooperative, which entity:

- (1) is not an affiliate or subsidiary of a business dominant in its field of operation; and
- (2) has 20 or fewer full-time employees; or
- (3) in the preceding fiscal year has not had more than the equivalent of \$1,000,000 in annual gross revenues; or
- (4) if the business is a technical or professional service, shall not have had more than the equivalent of \$2,500,000 in annual gross revenues in the preceding fiscal year."