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**Subject:** Allows the city of Spicer to impose a local sales tax for various projects

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### Overview

Allows the city of Spicer to impose a local sales tax of up to one-half of one percent to fund: (1) pedestrian public safety improvements on Trunk Highway 23; (2) park and trail capital improvements; and (3) capital improvements to regional community facilities. The voters approved this at the 2016 general election. The tax would expire at the earlier of ten years after first imposed or December 31, 2027.

#### Section

##### **1 City of Spicer; taxes authorized.**

**Subd. 1. Sales and use tax authorization.** Allows the city of Spicer to impose up to a one-half of one percent local sales tax, based on voter approval at the 2016 general election.

**Subd. 2. Use of sales and use tax revenue.** Allows the city to use revenue from the local sales tax to pay for: (1) pedestrian public safety improvements on Trunk Highway 23; (2) park and trail capital improvements including bike signage and replacement of playground equipment; and (3) capital improvements to regional community facilities such as roof and window replacement.

**Subd. 3. Termination of tax.** The tax terminates at the earlier of ten years after it is first imposed or December 31, 2027. The council may choose to terminate the tax at an earlier date.