

RESOLUTION No. 17-18

Implementation of Greater Minnesota Transportation Sales and Use Tax

WHEREAS, Olmsted County's transportation infrastructure forms the backbone of the County's economy and has a direct impact on future economic development; and

WHEREAS, the County's Twenty-Five Year Transportation Capital Improvement Plan identifies substantial needs for increased transportation funding; and

WHEREAS, State funding for highway systems across Minnesota has remained stagnant and is failing to keep pace with growing population and growing demands; and

WHEREAS, a 1/4% sales tax for transportation collected for Olmsted County will stay in Olmsted County; and

WHEREAS, the 2008 Minnesota State Legislature has authorized a local option sales tax in Greater Minnesota for transportation improvements in Minnesota Statutes Section 297A.993; and

WHEREAS, Statute Section 297A.993 further requires that the proceeds of the tax must be dedicated exclusively to payment of the capital costs of specific transportation projects designated by the County Board, and that the tax must terminate when revenues raised are sufficient to finance the projects; and

WHEREAS, the Olmsted County Board of Commissioners desires to implement such a sales tax and have the Minnesota Department of Revenue collect the same; and

WHEREAS, the proceeds of such a sales tax must be spent on transportation projects identified in the Olmsted County 2017-2041 Transportation Capital Improvement Plan or funded by bonded debt issued for projects in the past; and

WHEREAS, the Olmsted County 2017-2041 Transportation Capital Improvement Plan may be amended by future actions of the Olmsted County Board of Commissioners after a public hearing; and

WHEREAS, the Board of Commissioners having taken public comment on this date from a legally noticed public hearing and having duly deliberated,

NOW THEREFORE, BE IT RESOLVED THAT the Olmsted County Board of Commissioners authorizes and imposes a 1/4% sales tax on retail sales and uses as provided for in Minnesota Statutes Section 297A.993 beginning July 1, 2017 and each subsequent calendar year thereafter, to fund "unfunded" transportation projects as identified in the Olmsted County 2017-2041 Transportation Capital Improvement Plan and transportation related debt service issued by the County subsequent to 2008. The imposed sales tax will raise \$169,540,000 million over the 25 years span and will expire on December 31, 2041.

BE IT FURTHER RESOLVED that the Olmsted County 2017-2041 Transportation

Capital Improvement Plan is approved.

BE IT FURTHER RESOLVED that the provisions of Minn. Stat. Section 297A.99, subdivisions 4, and 6 through 13, shall govern the imposition, administration, collection, and enforcement of the tax.

BE IT FURTHER RESOLVED, that the Olmsted County Board of Commissioners hereby directs the County Chief Financial Officer to certify the tax to the Minnesota Department of Revenue for collection of the sales tax on or before March 31, 2017 so that collection may begin on July 1, 2017.


Dated at Rochester, Minnesota this 21st day of March, 2017.

OLMSTED COUNTY BOARD OF COMMISSIONERS



Kenneth Brown, Chairperson

ATTEST:



Richard G Devlin, Clerk/Administrator