

**BOARD of COMMISSIONERS
RICE COUNTY, MINNESOTA**

RESOLUTION #13-071

Implementation of ½ % County Sales Tax for Transportation

WHEREAS, Rice 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 2013 five year Capital Improvement Plan identifies substantial 'Projects Not Programmed' needs for increased transportation funding; and

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

WHEREAS, a ½ % sales tax for transportation collected for Rice County will stay in Rice County; and

WHEREAS, the 2008 Minnesota State Legislature has authorized a local option sales tax for transportation, (Chapter 152); and

WHEREAS, the 2013 Minnesota State Legislature authorized the removal of the requirement for holding a referendum in order to impose the tax, (Chapter 117, Article 3, Section 25); and

WHEREAS, Chapter 117, Article 3, Section 26, Subd. 2 of the 2013 Session Laws further requires that the proceeds of the tax must be dedicated exclusively to payment of the capital cost 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 Rice County Board of Commissioners desires to implement such a sales tax and have the State Department of Revenue collect the same; and

WHEREAS, the proceeds of such a sales tax must be spent on projects identified in the Rice County Highway Department 2014-2023 Capital Improvement Plan funded by Sales Tax, herein adopted by the Rice County Board of Commissioners action on September 10, 2013; and

WHEREAS, the Rice County Highway Department 2014-2023 Capital Improvement Plan funded by Sales Tax may be amended by future actions of the Rice County Board of Commissioners after a public hearing.

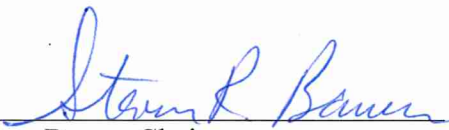
NOW THEREFORE, BE IT RESOLVED THAT the Rice County Board of Commissioners authorizes and imposes a ½ % sales tax as provided for in Minnesota State Statute for the year 2014 and each subsequent year thereafter, to fund road and drainage improvements as identified in the Rice County Highway Department 2014-2023 Capital Improvement Plan funded by Sales Tax, dated September 10, 2013.

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

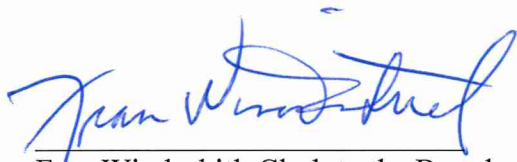
BE IT FURTHER RESOLVED, that the Rice County Board of Commissioners hereby directs the county auditor/treasurer to certify the tax to the State Department of Revenue for collection of the sales tax on or before October 1, 2013.

Dated this 10th day of September, 2013.

RICE COUNTY BOARD OF COMMISSIONERS


Steve Bauer, Chairperson

ATTEST:


Fran Windschitl, Clerk to the Board