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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 2473

03/14/2019 Authored by Nash, Ecklund, Davids, Wolgamott, Poppe and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; modifying local government taxing authority; expanding the
1.3 limitation on excise taxes and fees; amending Minnesota Statutes 2018, section
1.4 477A.016.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 477A.016, is amended to read:

1.7 477A.016 NEW TAXES PROHIBITED.

1.8 (a) No county, city, town or other taxing authority shall increase a present tax or impose
1.9 a new tax on sales or income.

1.10 (b) No county, city, town, or other taxing authority shall increase a present excise tax
1.11 or fee or impose a new excise tax or fee on either:

1.12 (1) the manufacture, distribution, wholesale, or retail sale of food, based on volume of
1.13 product sold, product sales value, or the type of product manufactured, distributed, or sold;
1.14 or

1.15 (2) any container used for transporting, protecting, or consuming food.

1.16 (c) For purposes of this section:

1.17 (1) "food" has the meaning given in section 34A.01, subdivision 4; and

1.18 (2) "container" means a bottle, cup, can, bag, or other packaging that is made from
1.19 plastic, aluminum, glass, cardboard, or other material.

2.1 (d) This section does not apply to reasonable license fees lawfully imposed by a county,  
2.2 city, town, or other licensing authority in the exercise of its regulatory authority to license  
2.3 a trade, profession, or business.

2.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.