



**ITASCA COUNTY  
BOARD OF COMMISSIONERS**

Itasca County Courthouse  
123 NE 4th Street  
Grand Rapids, MN 55744

Tuesday, January 21, 2020

**RESOLUTION 2020-5**

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**RE: REQUESTING AUTHORIZATION FROM THE STATE TO IMPOSE A LOCAL SALES AND  
USE TAX IN THE COUNTY OF ITASCA**

**WHEREAS**, the Minnesota Department of Corrections has issued a Notice of Deficiency and has 'sunset' the Itasca County Correctional Facility effective September 2021; and

**WHEREAS**, the County is requesting authorization from the State of Minnesota to impose a Local Sales and Use Tax of 1% for up to thirty years or \$75,000,000 dollars, whichever comes first, to fund the local share of the project cost; and

**WHEREAS**, the University of Minnesota, in preparing the 2011 Retail Trade Analysis Grand Rapids & Itasca County, has estimated that 55% of the Local Sales Generated would be from Non-Residents of Grand Rapids; and

**WHEREAS**, the County has provided documentation of the regional significance and impact of the project; and

**WHEREAS**, Minn. Stat. 297A.99 authorizes the imposition of a general sales tax if permitted by special law of the Minnesota Legislature; and

**WHEREAS**, Minn. Stat. 279A.99 requires the County to pass a resolution authorizing such a local sales and use tax to obtain Legislative approval prior to approval by the local votes to enact the local tax.

**NOW, THEREFORE, BE IT RESOLVED, IN ACCORDANCE WITH M. S. 297A.99 LOCAL SALES TAXES, BY THE ITASCA COUNTY BOARD OF COMMISSIONERS, GRAND RAPIDS, MINNESOTA:**

1. The Board of Commissioners hereby requests that the State authorize a Local Sales and Use Tax of one percent (1%); and
2. The revenue from the local sales and use tax will be used to finance the capital and administrative costs of constructing and equipping a new correctional facility and related upgrades to the courts in Itasca County, MN; and,
3. The amount of local sales and use tax revenue utilized for these new facilities would not exceed \$75,000,000 or up to thirty years, whichever comes first; and

4. These facilities are the only projects requested for a local sales and use tax; and,
5. Upon approval of this resolution, the County will submit the adopted resolution and documentation of regional significance to the chairs and ranking minority members of the House and Senate tax committees for approval and passage of a special law authorizing the tax by January 31 of the year that it is seeking the special law; and
6. Upon Legislative approval and passage of the special law authorizing the tax, the County will adopt a resolution accepting the new law, which will be filed with a local approval certificate to the Office of the Secretary of State before the following Legislative session; and
7. The County will put a ballot question on a general election ballot for local voter approval. This will be done within two years of receiving legislative authority; and
8. Upon completion of the requirements, the local sales tax will commence and run for up to 30-years or until a sum sufficient to fund the voter approved project, including related debt costs, is raised, whichever comes first.

<b>RESULT:</b>	<b>APPROVED (4 TO 0)</b>
<b>MOVER:</b>	Commissioner Terry Snyder
<b>SECONDER:</b>	Commissioner Davin Tinquist
<b>AYES:</b>	Davin Tinquist, Terry Snyder, Leo Trunt, Ben DeNucci
<b>ABSENT:</b>	Burl Ives

STATE OF MINNESOTA  
Office of County Administrator  
ss. County of Itasca

I, BRETT SKYLES, Administrator of the County of Itasca, do hereby certify that I have compared the foregoing with the original resolution filed in my office on the 21st day of January A.D. 2020 and that the same is a true and correct copy of the whole thereof.

WITNESS MY HAND AND SEAL OF OFFICE at Grand Rapids, Minnesota, this 21st day of January A.D. 2020.



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Administrator