

**CITY OF MARSHALL
ORDINANCE 23-025**

**AN ORDINANCE AMENDING CHAPTER 70 TAXATION TO ALLOW THE
ADDITIONAL USE AND EXTENSION OF THE SALES TAX**

NOW THEREFORE, the Common Council of the City of Marshall do ordain:

SECTION 1: **AMENDMENT** “Section 70-50 Authority” of the Marshall Municipal Code is hereby *amended* as follows:

AMENDMENT

Section 70-50 Authority

The state legislature has, by Laws of Minnesota 2011, 1st Special Session, Chapter 7, Article 4, Section 14, as amended by Minnesota Laws, 2023, Regular Session, Chapter 64, Article 10, Section 14, authorized the city to impose a one-half of one percent sales and use tax to ~~assist in funding~~ pay all or part of the costs of the new and existing facilities of the Minnesota Emergency Response and Industry Training Center and the new facilities of the Southwest Minnesota Regional Amateur Sports Center, and to extend such sales and use tax to pay the costs of collecting and administering the tax and paying for \$18,370,000 plus associated bonding costs for the construction of a new municipal aquatic center in the city, including securing and paying debt service on bonds issued to finance such project. The city approved the Act in accordance with applicable law.

(Ord. No. 667 2nd series, § 1, 12-18-2012)

SECTION 2: **AMENDMENT** “Section 70-51 Definitions” of the Marshall Municipal Code is hereby *amended* as follows:

AMENDMENT

Section 70-51 Definitions

The words, terms and phrases used in this article shall have the meaning ascribed to them in Minn. Stat. ch. 297A, except where the context clearly indicates otherwise. In addition, the following definitions shall apply:

Act means Laws of Minnesota 2011-~~Chapter 7~~, 1st Special Session, Chapter 7, Article 4, Section 14 as amended by Minnesota Laws, 2023, Regular Session, Chapter 64, Article 10, Section 14.

Applicant means an individual if the license is issued to or in the name of an individual or the corporation, partnership or other entity if the license is issued to or in the name of a corporation, partnership or other entity.

City means the City of Marshall, Minnesota.

Commissioner means the commissioner of revenue for the state acting under the authority of an agreement entered into between the city and the state pursuant to the Act, or such other person or entity designated to administer and collect the city sales and use tax.

Marshall sales and use tax means the sales and use tax imposed and collected pursuant to this article.

Ordinance means the ordinance or, collectively as the context may require, ordinances from which this article derives in its present form and as subsequently codified in the City Code.

Penalties and interest means penalties and interest due on taxes included in the definition of the Marshall sales and use tax.

Retailer or any like term means any retailer having or maintaining within the city, directly or by a subsidiary or an affiliate, an office, place of distribution, sales or sample room or place, warehouse or other place of business, or having any representative, including an affiliate, agent, sales person, canvasser or solicitor operating in the city under the authority of the retailer or its subsidiary, for any purpose, including the repairing, selling delivering, installation, or soliciting of order of the retailer's goods or services, or the leasing of tangible personal property located in the city, whether the place of business or agent, representative, affiliate, sales person, canvasser, or solicitor, is located in the city permanently or temporarily, or whether or not the retailer or subsidiary is authorized to do business within the city.

(Ord. No. 667 2nd series, § 1, 12-18-2012)

Cross reference(s)—Definitions generally, § 1-2.

SECTION 3: **AMENDMENT** “Section 70-59 Collection And Enforcement” of the Marshall Municipal Code is hereby *amended* as follows:

AMENDMENT

Section 70-59 Collection And Enforcement

The sales and use tax imposed by the city pursuant to this article shall be subject to the same interests, penalties, and other rules as are applicable to the state general sales tax imposed by Minn. Stat. chs. 289A and 297A. The sales and use tax imposed by the city pursuant to this article may be collected by the state on behalf of the city as provided by an appropriate agreement with the state commissioner of revenue. The tax imposed under section 70-52 for the purpose of paying all or part of the costs of the Minnesota Emergency Response and Industry Training Center and the Southwest Minnesota Regional Amateur Sports Center as provided under subdivision 2 of the Act expires at the earlier of (1) 15 years after the tax is first imposed, or (2) when the city council determines that the amount of revenues received from the tax to pay for the capital and administrative costs of the ~~facilities listed in section 70-50~~ Minnesota Emergency Response and Industry Training Center and the Southwest Minnesota Regional Amateur Sports Center first equals or exceeds the amount authorized to be spent for the facilities plus the additional amount needed to pay the costs related to issuance of the bonds authorized under ~~Laws of Minnesota 2011, 1st Special Session, Chapter 7, Article 4, Section 14,~~ subdivision 4 of the Act, including interest on the bonds. Any funds remaining after payment of all such costs and retirement or redemption of the bonds shall be placed in the general fund of the city. The tax imposed under section 70-52 for the purpose of paying the costs of collecting and administering the tax and paying for \$18,370,000 plus associated bonding costs for the construction of a new municipal aquatic center in the city, including securing and paying debt service on bonds issued to finance such project expires at the earlier of (1) 35 years after the tax under subdivision 2 of the Act is first imposed, or (2) when the city council determines that the amount of revenues received from the tax is sufficient to pay for the project costs of the new municipal aquatic center authorized under subdivision 3a of the Act, plus an amount sufficient to pay the costs related to issuance of the bonds under subdivision 4a of the Act, including interest on the bonds. Except as otherwise provided in Minnesota Statutes, section 297A.99, subdivision 3, paragraph (f), any funds remaining after payment of the allowed costs due to the timing of the termination of the tax under Minnesota Statutes, section 297A.99, subdivision 12, shall be placed in the general fund of the city. The tax imposed under section 70-52 may expire at an earlier time if the city so determines by ordinance.

(Ord. No. 667 2nd series, § 1, 12-18-2012)

PASSED AND ADOPTED BY THE CITY OF MARSHALL COMMON COUNCIL

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Presiding Officer

Attest

Robert Byrnes, Mayor, City of
Marshall

Steven Anderson, City Clerk, City of
Marshall