

SUMMARY ORDINANCE NO. 23-025

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

The Common Council of the City of Marshall does ordain as follows:

Section 1: City Code of Ordinances, Chapter 70, Section 70-50; Section 70-51; and Section 70-59 is hereby amended in summary as follows:

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.

Section 70-51 Definitions

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.

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.

Section 70-59 Collection And Enforcement

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.

Section 2: It is hereby determined that publication of this Title and Summary Ordinance will clearly inform the public of the intent and effect of Ordinance No. 23-025.

It is hereby directed that only the above Title and Summary of Ordinance No. 23-025 be published conforming to Minnesota Statutes §331A.01 with the following:

NOTICE

Persons interested in reviewing a complete copy of the Ordinance may do so at the office of the City Clerk, City Offices, 344 West Main Street, Marshall, Minnesota 56258.

Section 3: This Ordinance shall take effect after its passage and summary publication.

Passed and adopted by the Common Council this 28th day of November 2023.

THE COMMON COUNCIL
Robert Byrnes
Mayor of the City of Marshall, MN

ATTEST:
Steven Anderson
City Clerk