Resolution No. 2015-28
IMPLEMENTATION OF ½ % COUNTY SALES TAX FOR TRANSPORTATION
The following Resolution was offered by Commissioner Berg and moved for adoption at a Regular Meeting held on October 6th 2015 at the Brown County Courthouse, New Ulm, MN:

WHEREAS, Brown 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 2016 — 2020 Five Year Road & Bridge Construction Program has identified $25,950,000 in program funding shortfall; and
WHEREAS, funding for the 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 Brown County will stay in Brown County; and
WHEREAS, the 2008 Minnesota State Legislature 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 a specific transportation project designated by the County Board, that the tax must terminate when revenues raised are sufficient to finance the project; and
WHEREAS, the Brown County Board of Commissioners has designated a surface rehabilitation project on County State Aid Highway (CSAH) 29 from Trunk Highway 4 to County State Aid Highway 12 for funding by the County Local Option Sales Tax for Transportation; and
WHEREAS, the Brown County Board of Commissioners desires to implement such a sales tax and have the State Department of Revenue collect the same; and

NOW THEREFORE BE IT RESOLVED THAT the Brown County Board of Commissioners authorizes and imposes a ½ % sales tax as provided for in Minnesota State Statue beginning in the second quarter of 2016 and continuing thereafter until sufficient funds are available to construct the CSAH 29 Project identified.

IT IS 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.

IT IS FURTHER RESOLVED that the Brown County Board of Commissioners hereby directs the County Auditor/Treasurer to certify the tax to the State Department of Revenue on or before January 1, 2016 for collection of the sales tax beginning in the second quarter of 2016.

Seconded by Commissioner Potter and the same being put to a vote was duly carried.

This Resolution shall become effective immediately and without publication.

Adopted by the following vote: Ayes 4 Nayes 1 (Commissioner Windschitl dissenting)

Dated this 6th day of October, 2015.

ATTEST:

Chairman, Brown County

Administrator, Brown County

CERTIFICATION

State of Minnesota )
County of Brown )
I, Charles Enter, duly appointed, qualified and acting County Administrator for the County of Brown, State of Minnesota, do hereby certify that I have compared the foregoing copy of a Resolution with the original minutes of the proceedings of the Board of County Commissioners, Brown County, Minnesota, at their session held on the 6th day of October, 2015, now on file in my office, and have found the same to be a true and correct copy thereof.

Witness my hand and official seal at New Ulm, Minnesota, this 6th day of October, 2015.

County Administrator