



## Board of Commissioners

606 5<sup>th</sup> Ave. SW, Room #131

Roseau, MN 56751

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A motion was made by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and carried \_\_\_\_\_ to adopt the following Resolution:

### **2021-08-XX**

#### RESOLUTION RELATING TO IMPLEMENTATION OF ONE-HALF PERCENT (0.5%) COUNTY LOCAL OPTION SALES TAX FOR TRANSPORTATION

WHEREAS, Roseau 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 Road and Bridge Construction Program has identified a funding shortfall of \$ (TBD); and

WHEREAS, funding for highway systems in Minnesota has failed to keep pace with a growing population with growing demands; and

WHEREAS, a one-half percent (0.5%) sales tax for transportation collected for Roseau County will stay in Roseau County; and

WHEREAS, Minnesota Statute 297A.993 authorizes a County Board, located outside of the designated metropolitan transportation area, as defined by Minnesota Statute 297A.992, subd.1, by Resolution following a Public Hearing, to impose a transportation sales tax rate of up to one-half percent (0.5%) on retail sales and uses; and

WHEREAS, Minnesota Statute 297A.993 further requires that the proceeds of the tax must be dedicated exclusively to payment of the capital costs associated with specific transportation projects designated by the County Board, and that the tax must terminate when sufficient revenues are raised to finance those specific projects; and

WHEREAS, the Roseau County Board desires to implement such a sales tax and have the Minnesota Department of Revenue collect the same; and

WHEREAS, the Roseau County Board held a Public Hearing on August 10, 2021, to gather public input concerning the use of the County Local Option Sales Tax for Transportation proceeds to fund the following list of identified projects:

#### **(LIST OF PROJECTS & COST ESTIMATE PER PROJECT – TO BE DETERMINED)**

NOW THEREFORE BE IT RESOLVED that the Roseau County Board of Commissioners authorizes and imposes a one-half percent (0.5%) County Local Option Sales Tax for Transportation, as provided for in Minnesota Statute 297A.993, beginning in the first quarter of 2022 (January 1, 2022) and shall continue each subsequent year until revenues are sufficient to finance all of the projects identified above.

BE IT FURTHER RESOLVED that the Roseau County Board of Commissioners hereby directs the County Auditor-Recorder to certify the tax to the Minnesota Department of Revenue by September 30, 2021, for collection of the sales tax beginning January 1, 2022.

District 1, John Horner, Vice-Chair - District 2, Jack Swanson  
District 3, Roger Falk - District 4, Russell Walker - District 5, Daryl Wicklund, Chair

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STATE OF MINNESOTA        )  
  ) ss  
COUNTY OF ROSEAU        )

I, Jeff Pelowski, County Coordinator in and for Roseau County, Minnesota, do hereby certify that the foregoing is a true and correct copy of a part of the proceedings adopted by the Roseau County Board of Commissioners on August 10, 2021.

\_\_\_\_\_  
Jeff Pelowski  
Roseau County Coordinator