

RESOLUTION NUMBER 2015-13

Implementation of 0.5% County Sales Tax for Transportation

WHEREAS, preservation of Lyon County's transportation infrastructure is essential for public safety; and

WHEREAS, previous generations have invested in the establishment and maintenance of the Lyon County highway system; and

WHEREAS, funding for highway systems in Minnesota has remained stagnant and is failing to keep pace with the demands of a growing population or to provide the resources necessary to maintain and that system and preserve the investment; and

WHEREAS, Lyon County's transportation infrastructure has a direct impact on the county's economy and future economic development; and

WHEREAS, a 0.5% sales tax for transportation collected for Lyon County will stay in Lyon County; and

WHEREAS, the 2008 Minnesota State Legislature authorized a local option sales tax for transportation (Chapter 152), and the 2013 Minnesota State Legislature authorized counties to adopt the local option sales tax for transportation by resolution after holding a public hearing (Chapter 1 17, Article 3, Section 25, now incorporated into Minn. Stat. § 297A.993, Subd. 1); 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 specific transportation projects designated by the County Board, and that the tax must terminate when revenues raised are sufficient to finance the projects; and

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

WHEREAS, the proceeds of such a tax must be spent on projects identified at the June 15, 2015 Public Hearing and attached as part of this resolution dated June 16, 2015 (See attached Lyon County 2015-2024 10-Year Highway Construction Plan); and

WHEREAS, the Lyon County 2015-2024 10-Year Highway Construction Plan funded by Sales Tax may be amended by future actions of the Lyon County Board of Commissioners after a public hearing; and

WHEREAS, any additional projects to be considered for the county sales tax must be presented at a public meeting and included in a resolution passed by the Lyon County Board of Commissioners;

NOW, THEREFORE, BE IT RESOLVED, that the Lyon County Board of Commissioners authorizes and implements a 0.5% sales tax as provided for in Minnesota Statutes beginning Oct 1, 2015, for the purpose of funding transportation improvements as identified in the attached list of Lyon County Highway Sales Tax Projects;

BE IT FURTHER RESOLVED, that the provision of Minn. Stat. Section 297A.99, subdivisions 4, and 6 through 12, shall govern the imposition, administration, collection, and enforcement of the tax;

BE IT FURTHER RESOLVED, that the Lyon County Board of commissioners hereby directs the county auditor/treasurer to certify the tax to the State Department of Revenue for collection of the sales tax on or before June 30, 2015.

Passed and adopted by the Board of Commissioners Lyon County on the 16th day of June, 2015.



Charles Sanow
Chairman, Lyon County Board of Commissioners

ATTEST:



Loren Stomberg
Lyon County Administrator