

RESOLUTION APPROVING A
TRANSPORTATION SALES AND USE TAX

WHEREAS, Martin County's transportation infrastructure is vital to the County's economy and has a direct impact on future economic development; and

WHEREAS, poorly constructed and maintained transportation infrastructure creates a safety hazard for motorists and pedestrians which diminishes our citizens' quality of life; and

WHEREAS, funding for highway and transit systems in Minnesota has remained stagnant and is failing to keep pace with the rising costs of properly maintaining and constructing our transportation infrastructure; and

WHEREAS, the Martin County Board of Commissioners wishes to diversify and expand its revenues to pay for the rising costs of constructing and maintaining its transportation infrastructure; and

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

WHEREAS, Minnesota Statute 297A.993 authorizes the board of a county outside of the metropolitan transportation area, as defined under section 297A.992, subdivision 1, by resolution following a public hearing, to impose a transportation sales tax at a rate of up to one-half of one percent (0.5%) on retail sales and uses; and

WHEREAS, Minnesota Statutes 297A.993 further requires that the proceeds of said taxes must be dedicated exclusively to: (1) payment of the capital cost of a specific transportation project or improvement; (2) payment of the costs, which may include both capital and operating costs, of a specific transit project or improvement; (3) payment of the capital costs of a safe routes to school program; (4) payment of transit operating costs; or (5) payment of the capital cost of constructing buildings and other facilities for maintaining transportation or transit projects or improvements, and except for taxes for operating costs of a transit project or improvement, or for transit operations, the tax must terminate when sufficient revenues are raised to finance those specific projects; and

WHEREAS, the Martin County Board of Commissioners desires to implement said sales and use tax and have the State Department of Revenue collect the same, and

WHEREAS, the proceeds of said tax must be spent on projects identified in the attached Martin County 20-Year Road and Bridge Improvement Projects List, 2026 – 2046; and

WHEREAS, the attached Martin County 20-Year Road and Bridge Improvement Projects List, 2026-2046 may be amended by future actions of the Martin County Board of Commissioners after a public hearing; and

WHEREAS, pursuant to Minnesota Statute 297A.993, the Martin County Board advertised and held a public hearing on _____ to take oral and written comments on the possible authorization of a transportation sales and use tax in Martin County to fund the attached Road Improvement Projects List.

NOW, THEREFORE BE IT IS RESOLVED that the Martin County Board of Commissioners authorizes and imposes a one-half of one percent (0.5%) sales and use tax countywide as provided for in Minnesota State Statute 297A.993 beginning January 1, 2026 and each subsequent year thereafter.

BE IT FURTHER RESOLVED, the Martin County Board adopts as a part of this resolution the attached Martin County 20-Year Road and Bridge Improvement Projects List, 2026-2046 dated _____, and as amended, which said sales and use tax shall be spent on.

BE IT FURTHER RESOLVED, that the provisions of Minnesota State Statute Section 297A.99, subdivision 4, and 6 through 13, shall govern the imposition, administration, collection and enforcement of said taxes.

BE IT FURTHER RESOLVED, that the Martin County Board of Commissioners hereby directs the County Coordinator to certify said sales and use tax to the State Department of Revenue before August 1, 2025.

Upon motion by Commissioner _____, seconded by Commissioner _____,
and carried said resolution was duly passed and adopted this ____ day of _____, 2025

BOARD OF COMMISSIONERS
MARTIN COUNTY, MINNESOTA

By: _____
Chair, Martin County
Board of Commissioners

Attest: _____
Scott Higgins
County Coordinator

CERTIFICATION

I hereby certify that the foregoing resolution is a true and correct copy of a resolution presented to and adopted by the County of Martin at a duly authorized meeting thereof held on the ____ day of _____, 2025.

Scott Higgins
County Coordinator