

Local Option Transportation Funding Sources for Minnesota Counties

An Examination of the Local Option Wheelage Tax, the Sales Tax, and the Vehicle Excise Tax



Prepared by: The Minnesota Transportation Alliance
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About this report

The Minnesota Transportation Alliance has long advocated for additional tools that Minnesota’s local governments could use to address their unmet road, bridge, and transit funding needs. In particular, recent efforts have focused on three specific funding tools: 1) the \$10/vehicle County Wheelage Tax; 2) the local option half-cent dedicated sales tax; and 3) the \$20/vehicle excise tax. Along with our partners, the Alliance’s efforts have been successful in securing legislation granting authority to Minnesota’s counties to adopt these local option taxes.

This report details each of these funding options, providing background information, current law provisions, and estimated projections of potential revenues that might be realized for each of Minnesota’s 87 counties if they were to adopt these taxes.

Wheelage Tax

Background

The wheelage tax was first authorized by the legislature in 1972 for counties in the Twin Cities metropolitan area at a rate of \$5 per vehicle. The authority to use this tax was not immediately widely embraced because the law required a reduction in the general property tax levy equivalent to the revenue generated by the wheelage tax. Over the years, transportation advocates have advocated for changes to the law that would expand the authority to levy the tax beyond the metro area counties and to repeal the requirement of a corresponding reduction in the general property tax levy. In 2008, the legislature repealed the provision requiring an offsetting reduction in the property tax levy, and by 2013, five of the seven metro area counties had adopted the \$5 per vehicle wheelage tax.

In subsequent years, the Alliance and other transportation advocates continued to push for expansion of the authority to all 87 counties and a change in the rate to allow the tax to be imposed by counties at a rate up to \$20 per vehicle. During the 2013 legislative session, the Transportation Alliance worked with state lawmakers to introduce a transportation funding bill (SF891/HF931) that would provide additional revenue for highways and transit. A provision in the bill included the expansion of the wheelage tax to all 87 counties and the authority to charge up to \$20 per vehicle. That provision passed in the final Transportation Appropriations bill of 2013 (Chapter 117; Article 3, section 4). Due to computer programming issues at the Department of Public Safety, the new law restricted the rate of the wheelage tax to \$10 per vehicle from January 1, 2014 through December 31, 2017, but after January 1, 2018, all counties will be able to charge an amount up to \$20 per vehicle annually in any increment of a whole dollar.

Current Law Provisions

- Tax revenue generated by the wheelage tax must be deposited in the county road and bridge fund and must be used for highway purposes within the meaning of Article 14 of the Minnesota Constitution. Revenue generated through the wheelage tax does not have to be spent exclusively on the State Aid system. Tax revenues must be used for transportation needs, including highway preservation projects and expansion projects
- The following vehicles are subject the wheelage tax: passenger vehicles, pick-up trucks, one ton trucks, buses, class 2 city buses, school buses, farm trucks, concrete pump/sweepers, prorate trucks, commercial zone trucks, van pools, commercial trucks and prorate foreign trucks.
- The following vehicles are exempt from the wheelage tax: motorcycles, vertical motorcycles, recreational vehicles, prorate (MN trailer), mopeds, contract trailers, semi-trailers, farm trailers, state owned tax exempt and tax exempt vehicles, utility trailers, street rods, pioneers, classics, collector and classic motorcycles.
- A county board may provide for the collection of the wheelage tax by resolution by county officials or it may request that the tax be collected by the state registrar of motor vehicles. If the tax is made collectible by the state registrar, it needs to be certified by the county auditor to the registrar no later than August 1 in the year before the calendar year or years for which the tax is levied.

The following table shows the present wheelage tax status of each of Minnesota's 87 counties. Fifty-one counties – shown in green – have approved the \$10 wheelage tax. Four counties – shown in orange – once had adopted the wheelage tax but have since discontinued it. Thirty-two counties – shown in blue – have yet to adopt the tax.

If all 87 counties were to impose the wheelage tax at the \$10 per vehicle rate, we estimate that the tax would generate approximately \$45.8 million statewide in the coming year.

[Estimation methodology applies \$10 wheelage tax to actual taxable vehicle counts in 2014 maintained by the Minnesota Department of Public Safety.]

Table 1: Estimated Revenue from \$10 Wheelage Tax, by County					
County	Actual 2014 Taxable Vehicle Counts	Estimated Revenue from \$10 Wheelage Tax	County	Actual 2014 Taxable Vehicle Counts	Estimated Revenue from \$10 Wheelage Tax
Aitkin	16,585	\$165,850	Martin	20,918	\$209,180
Anoka	280,112	\$2,801,120	McLeod	35,910	\$359,100
Becker	32,161	\$321,610	Meeker	22,505	\$225,050
Beltrami	34,703	\$347,030	Mille Lacs	28,042	\$280,420
Benton	32,413	\$324,130	Morrison	34,408	\$344,080
Big Stone	6,001	\$60,010	Mower	35,301	\$353,010
Blue Earth	50,864	\$508,640	Murray	10,177	\$101,770
Brown	28,109	\$281,090	Nicollet	25,950	\$259,500
Carlton	32,352	\$323,520	Nobles	20,482	\$204,820
Carver	76,105	\$761,050	Norman	7,542	\$75,420
Cass	26,232	\$262,320	Olmsted	120,054	\$1,200,540
Chippewa	12,469	\$124,690	Otter Tail	56,865	\$568,650
Chisago	54,509	\$545,090	Pennington	13,635	\$136,350
Clay	47,610	\$476,100	Pine	27,290	\$272,900
Clearwater	9,668	\$96,680	Pipestone	10,668	\$106,680
Cook	5,424	\$54,240	Polk	30,080	\$300,800
Cottonwood	12,463	\$124,630	Pope	11,491	\$114,910
Crow Wing	61,138	\$611,380	Ramsey	380,196	\$3,801,960
Dakota	339,850	\$3,398,500	Red Lake	4,744	\$47,440
Dodge	19,717	\$197,170	Redwood	17,222	\$172,220
Douglas	36,283	\$362,830	Renville	17,353	\$173,530
Faribault	16,244	\$162,440	Rice	53,069	\$530,690
Fillmore	23,356	\$233,560	Rock	9,388	\$93,880
Freeborn	28,688	\$286,880	Roseau	17,020	\$170,200
Goodhue	46,827	\$468,270	Scott	104,804	\$1,048,040
Grant	7,332	\$73,320	Sherburne	77,869	\$778,690
Hennepin	910,459	\$9,104,590	Sibley	14,708	\$147,080
Houston	19,626	\$196,260	St. Louis	168,770	\$1,687,700

County	Actual 2014 Taxable Vehicle Counts	Estimated Revenue from \$10 Wheelage Tax	County	Actual 2014 Taxable Vehicle Counts	Estimated Revenue from \$10 Wheelage Tax
Hubbard	19,481	\$194,810	Stearns	133,641	\$1,336,410
Isanti	34,519	\$345,190	Steele	33,620	\$336,200
Itasca	42,639	\$426,390	Stevens	9,366	\$93,660
Jackson	10,773	\$107,730	Swift	11,297	\$112,970
Kanabec	15,082	\$150,820	Todd	23,036	\$230,360
Kandiyohi	40,318	\$403,180	Traverse	4,116	\$41,160
Kittson	5,479	\$54,790	Wabasha	23,690	\$236,900
Koochiching	12,914	\$129,140	Wadena	15,079	\$150,790
Lac Qui Parle	8,031	\$80,310	Waseca	18,144	\$181,440
Lake	10,793	\$107,930	Washington	202,789	\$2,027,890
Lake of the Woods	4,445	\$44,450	Watonwan	11,344	\$113,440
Le Sueur	30,621	\$306,210	Wilkin	7,596	\$75,960
Lincoln	6,885	\$68,850	Winona	39,019	\$390,190
Lyon	24,661	\$246,610	Wright	111,959	\$1,119,590
Mahnomen	3,982	\$39,820	Yellow Medicine	11,442	\$114,420
Marshall	11,395	\$113,950	TOTAL		\$45,819,170

	Adopted
	Discontinued
	No Action



Local Option Sales Tax

Background

During the 2008 legislative session, the Transportation Alliance and other transportation funding advocates supported a Local Option Sales Tax to address the transportation funding needs of Minnesota counties. Language was adopted in the comprehensive transportation funding bill – Chapter 152 – authorizing Minnesota counties to adopt a local option sales tax over and above the statewide sales tax of 6.5%.

The new law allowed the seven counties in the Twin Cities metropolitan area to impose a ¼ cent local sales tax for transit purposes. Five of the seven counties in the Metropolitan Area (Anoka, Dakota, Hennepin, Ramsey, and Washington) passed resolutions to establish the Counties Transit Improvement Board, and have been levying this tax to fund transit projects. Scott County enacted its own separate half-cent local option tax under the authority granted to counties in Greater Minnesota and those metro counties not included in the Metropolitan Transportation Area. Carver County has not adopted any local option sales tax.

The 2008 legislation granted additional sales taxing authority to counties in Greater Minnesota by allowing a single county or group of counties acting under a joint powers agreement to impose a local sales tax of up to ½ cent. The law also allows a flat \$20 excise tax on commercial sales of motor vehicles due to the fact that sales of motor vehicles are subject to the state's Motor Vehicles Sales Tax, not the general sales tax, so sales of motor vehicles are not subject to a county approved local option sales tax dedicated to transportation.

Current Law Provisions

- Under the law passed in 2008, the local sales tax and excise tax authorized outside of the Metropolitan Transportation Area were subject to approval of the voters via referendum in each county at a general election. In 2013, the Minnesota Transportation Alliance and local government associations including the Association of Minnesota Counties supported replacing the referendum requirement with a requirement that the county board – or county boards in the case of joint agreements – pass a resolution following a public hearing. This language was included in SF891/HF931 and passed in Chapter 117, the Transportation Appropriations bill.
- Current law requires that the proceeds of a local option sales tax 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 under Minnesota Statutes, Section 174.40; or
 - 4) Payment of transit operating costs.
- The transportation or transit project or improvement identified in the county board resolution must be specifically designated by the county board or boards. Except for taxes for operating costs of a transit project or improvement or for transit operations, the taxes must terminate when revenues raised are sufficient to finance the project.
- The project must serve a transportation purpose but the language does not specifically require the funding to be used for roadways or bridges. A building that served a transportation purpose would qualify. Bus purchases would not qualify but bus facilities would fall into the category of transit capital.
- In order to impose a local sales tax, a political subdivision must hold a public hearing and provide information on the projects for which the tax revenue will be used and pass a county board resolution.
- The political subdivision shall notify the commissioner of revenue at least 90 days before imposing, changing the rate of, or repealing a tax under this section. The political subdivision shall change the

rate of tax imposed under this section starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 60 days prior to the change.

- The political subdivision shall apply the rate change for sales tax imposed under this section to purchases from printed catalogs, wherein the purchaser computed the tax based upon local tax rates published in the catalog, starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 120 days prior to the change.
- The tax shall be collected by the state and the commissioner of revenue shall remit the proceeds of the tax, less refunds and a proportionate share of the cost of collection, at least quarterly, to the political subdivision.

Counties That Have Approved the Local Option Sales Tax

The following table shows the 14 Minnesota counties that adopted a local option sales tax in 2014 or 2015, the tax rate, and the revenue generated in 2015.

County	Effective Date	Rate	2015 Revenue
Olmsted *	1/1/2014	0.25%	\$6,413,535
Rice	1/1/2014	0.5%	\$3,055,057
Beltrami	4/1/2014	0.5%	\$3,422,592
Wadena	4/1/2014	0.5%	\$667,293
Becker	7/1/2014	0.5%	\$2,132,982
Douglas	10/1/2014	0.5%	\$3,144,199
Todd	1/1/2015	0.5%	\$601,483
Fillmore	1/1/2015	0.5%	\$726,243
Steele	4/1/2015	0.5%	\$1,574,305
Carlton	4/1/2015	0.5%	\$1,101,908
St. Louis County	4/1/2015	0.5%	\$10,044,074
Hubbard	7/1/2015	0.5%	\$427,917
Lyon	10/1/2015	0.5%	\$291,343
Scott	10/1/2015	0.5%	\$1,173,975
Metro Counties	2008	0.25%	\$11,688,216

*The tax for Olmsted County is imposed at a 0.25 percent rate under a different law (Minn. Stat. § 469.46) to fund transportation improvements related to the Destination Medical Center in Rochester.

An additional eight counties have adopted a local option sales tax that will become effective in 2016. Those counties are shown in the table below.

County	Effective Date	Rate	County	Effective Date	Rate
Freeborn	1/1/2016	0.5%	Cass	4/1/2016	0.5%
Otter Tail	1/1/2016	0.5%	Chisago	4/1/2016	0.5%
Blue Earth	4/1/2016	0.5%	Crow Wing	4/1/2016	0.5%
Brown	4/1/2016	0.5%	Wabasha	4/1/2016	0.5%

Local Option Sales Tax

More counties are adopting and considering adoption of the local option sales in the last two years. The table on the following pages shows the additional revenue that would be generated with the addition of the ½ cent local sales tax for each county based on 2014 taxable sales as reported by the Minnesota Department of Revenue. Counties that have enacted the local option sales tax for transportation are shown in blue.

The total sales and use tax collections increased by approximately 8.5% from the actual collected in 2014 to the 2016 estimate. Future estimates were recently reduced in the February, 2016 budget forecast. The latest projections show an increase of about 4.5% from 2016 to 2017. There is much more uncertainty regarding future sales tax collections and the outlook for future economic growth.

For the FY2018-19 biennium, the general sales tax estimate exceeds the FY 2016-17 forecast by \$1.129 billion, (10.5 percent), accounting for 31 percent of the projected revenue growth. Projections for the state general property and all other taxes show growth over the biennia, and the corporate franchise tax forecast shows a small decline.

The planning estimates for 2018-19 should be used with caution. Minnesota’s Council of Economic Advisers warn that the difficulty of projecting long range economic conditions warrants caution when using economic forecasts of 2018 and 2019. The latest budget forecast is available on the web site for Minnesota Management and Budget:

<http://www.mn.gov/mmb/forecast/forecast/>

Current Biennium: FY 2016-17 General Fund Revenues

	February 2016 Forecast	\$ Change	% Change
Individual income tax	\$21,862	\$(95)	(0.4)%
General Sales tax	10,719	(311)	(2.8)
Corporate Franchise Tax	2,551	(93)	(3.5)
State General Property Tax	1,688	(1)	(0.1)
Other Tax Revenue	3,619	35	1.0
Subtotal	40,439	(465)	(1.2)%
	1,462	36	2.5
	388	2	0.6
Total Revenue	\$42,289	\$(427)	(1.0)%

Change From November 2015 Estimates (\$ in millions)

*Projections are estimates and intended for planning purposes only.

2014 Minnesota Sales Tax Totals by County

County	Gross Sales	Taxable Sales	.5% Increase
Aitkin	\$390,176,108	\$110,689,918	\$553,450
Anoka	\$12,717,993,183	\$3,047,497,155	\$15,237,486
Becker	\$1,073,892,310	\$321,953,337	\$1,609,767
Beltrami	\$1,576,289,158	\$502,796,252	\$2,513,981
Benton	\$1,764,841,592	\$350,859,265	\$1,754,296
Big Stone	\$110,750,886	\$24,320,080	\$121,600
Blue Earth	\$5,180,370,371	\$1,137,242,952	\$5,686,215
Brown	\$1,559,308,128	\$258,170,721	\$1,290,854
Carlton	\$956,329,531	\$207,119,162	\$1,035,596
Carver	\$3,444,112,080	\$692,180,546	\$3,460,903
Cass	\$632,410,345	\$222,915,262	\$1,114,576
Chippewa	\$519,766,524	\$110,558,427	\$552,792
Chisago	\$1,345,862,640	\$260,829,490	\$1,304,147
Clay	\$2,115,266,881	\$414,556,324	\$2,072,782
Clearwater	\$356,552,261	\$38,705,874	\$193,529
Cook	\$210,890,256	\$101,680,020	\$508,400
Cottonwood	\$824,533,769	\$66,163,082	\$330,815
Crow Wing	\$2,720,240,881	\$914,665,700	\$4,573,329
Dakota	\$19,935,373,014	\$4,570,606,863	\$22,853,034
Dodge	\$676,577,874	\$87,143,154	\$435,716
Douglas	\$2,127,660,572	\$543,165,874	\$2,715,829
Faribault	\$483,182,726	\$79,535,064	\$397,675
Fillmore	\$861,118,187	\$150,221,335	\$751,107
Freeborn	\$1,781,512,552	\$280,753,686	\$1,403,768
Goodhue	\$1,753,938,436	\$337,049,473	\$1,685,247
Grant	\$571,748,932	\$33,541,682	\$167,708
Hennepin	\$90,141,031,777	\$21,550,024,346	\$107,750,122
Houston	\$306,475,298	\$77,380,790	\$386,904
Hubbard	\$454,750,724	\$150,872,561	\$754,363
Isanti	\$1,088,043,030	\$359,567,631	\$1,797,838
Itasca	\$1,446,111,790	\$400,663,659	\$2,003,318
Jackson	\$527,153,731	\$63,120,613	\$315,603
Kanabec	\$249,008,381	\$57,867,573	\$289,338
Kandiyohi	\$2,257,382,847	\$545,713,549	\$2,728,568
Kittson	\$161,583,230	\$24,406,426	\$122,032

County	Gross Sales	Taxable Sales	.5% Increase
Lac Qui Parle	\$229,713,114	\$29,082,962	\$145,415
Lake	\$299,491,451	\$89,024,210	\$445,121
Lake of the Woods	\$138,726,900	\$62,320,403	\$311,602
Le Sueur	\$839,953,845	\$117,121,732	\$585,609
Lincoln	\$158,758,519	\$33,867,954	\$169,340
Lyon	\$2,127,750,811	\$317,514,122	\$1,587,571
Mahnomen	\$168,895,655	\$51,937,450	\$259,687
Marshall	\$273,207,184	\$44,289,247	\$221,446
Martin	\$1,359,837,654	\$159,663,829	\$798,319
McLeod	\$1,413,377,314	\$335,756,093	\$1,678,780
Meeker	\$1,328,455,642	\$150,098,812	\$750,494
Mille Lacs	\$723,042,577	\$172,371,111	\$861,856
Morrison	\$773,936,535	\$196,225,546	\$981,128
Mower	\$918,307,994	\$239,621,288	\$1,198,106
Murray	\$398,579,160	\$44,084,241	\$220,421
Nicollet	\$843,434,987	\$174,986,050	\$874,930
Nobles	\$1,216,324,340	\$184,346,973	\$921,735
Norman	\$217,074,809	\$35,711,248	\$178,556
Olmsted	\$6,298,896,715	\$1,822,241,835	\$9,111,209
Otter Tail	\$2,477,216,083	\$647,553,119	\$3,237,766
Pennington	\$1,168,796,303	\$155,510,837	\$777,554
Pine	\$440,467,494	\$145,811,342	\$729,057
Pipestone	\$458,900,626	\$66,842,228	\$334,211
Polk	\$998,801,228	\$201,344,695	\$1,006,723
Pope	\$403,360,392	\$63,005,707	\$315,029
Ramsey	\$29,052,742,570	\$6,255,177,745	\$31,275,889
Red Lake	\$111,012,823	\$25,459,796	\$127,299
Redwood	\$1,356,089,603	\$136,189,908	\$680,950
Renville	\$592,372,975	\$72,674,281	\$363,371
Rice	\$2,669,801,660	\$441,818,717	\$2,209,094
Rock	\$346,989,863	\$51,047,332	\$255,237
Roseau	\$662,137,528	\$119,274,518	\$596,373
Scott	\$4,348,562,826	\$1,236,982,006	\$6,184,910
Sherburne	\$2,417,549,584	\$622,067,619	\$3,110,338
Sibley	\$735,628,784	\$53,340,464	\$266,702
St. Louis	\$8,924,243,185	\$2,362,898,356	\$11,814,492
Stearns	\$8,576,744,547	\$1,806,595,252	\$9,032,976
Steele	\$3,263,506,750	\$408,079,979	\$2,040,400
Stevens	\$438,893,381	\$92,104,285	\$460,521
Swift	\$624,356,396	\$70,694,262	\$353,471
Todd	\$1,076,205,044	\$77,028,317	\$385,142
Traverse	\$128,946,805	\$18,116,995	\$90,585

County	Gross Sales	Taxable Sales	.5% Increase
Wabasha	\$548,271,406	\$102,737,744	\$513,689
Wadena	\$672,319,635	\$128,216,985	\$641,085
Waseca	\$416,322,484	\$95,186,259	\$475,931
Washington	\$11,070,167,568	\$2,154,733,411	\$10,773,667
Watonwan	\$614,989,860	\$55,017,594	\$275,088
Wilkin	\$371,373,330	\$20,749,588	\$103,748
Winona	\$2,273,932,385	\$394,234,540	\$1,971,173
Wright	\$4,555,313,362	\$1,093,300,428	\$5,466,502
Yellow Medicine	\$381,197,758	\$47,229,657	\$236,148
Non-Minnesota Co.	\$73,051,745,790	\$12,185,996,626	\$60,929,983
Total	\$348,160,806,054	\$73,865,027,871	\$369,325,139
	Tax Enacted		
Source: Minnesota Department of Revenue, Tax Research Division, April 2016			

Vehicle Excise Tax

The 2008 legislation granted additional sales taxing authority to counties in Greater Minnesota by allowing a single county or group of counties acting under a joint powers agreement to impose a local sales tax of up to ½ cent and a \$20 excise tax on commercial sales of motor vehicles.

Sales of motor vehicles are subject to the state's Motor Vehicles Sales Tax, not the general sales tax, so sales of motor vehicles are not subject to a county approved local option sales tax dedicated to transportation.

[Note: the more detailed background and current law provisions included in the discussion of the half-cent local option sales tax on page 8 are relevant here, since both the half-cent local option sales tax and the \$20/vehicle excise tax are contained in the same law.]

Ten counties have imposed the \$20 vehicle excise tax.

County	Effective Date	2015 Revenue *
Anoka	7/1/2008	\$853,462
Dakota	7/1/2008	\$1,029,371
Hennepin	7/1/2008	\$2,786,133
Ramsey	7/1/2008	\$1,158,077
Washington	7/1/2008	\$621,858
Beltrami	4/1/2014	\$78,120
St. Louis *	4/1/2015	\$209,640
Carlton *	4/1/2015	\$30,475
Scott *	10/1/2015	\$25,360
Otter Tail *	1/1/2016	--

* These county's excise tax became effective after Jan 1, 2015, so 2015 revenues represent partial year only.

Estimated Potential Revenue from a \$20/Commercial Vehicle Excise Tax, by County

DISCLAIMER: These numbers are estimates by Alliance staff for planning purposes only. These estimates were derived from information from the Department of Revenue, state budget forecast and Department of Public Safety.

Methodology: The Minnesota Automobile Dealers Association reports that 214,075 cars and light trucks (vans, sport utility vehicles, and pick-up trucks) were sold in Minnesota in 2014. An estimate of the revenue potential for each county is derived by apportioning that share of cars and light trucks sold in 2014 on the basis of actual total vehicle counts in 2014, which is data maintained by the Minnesota Department of Public Safety.

Table 6: Estimated Projected Potential Revenue from \$20/Vehicle Excise Tax, by County					
County	2014 Car & Light Truck Sales	Estimated Annual Revenue from \$20/Vehicle Excise Tax	County	2014 Car & Light Truck Sales	Estimated Annual Revenue from \$20/Vehicle Excise Tax
Aitkin	765	\$15,291	Martin	945	\$18,900
Anoka ⁽¹⁾	--	\$853,462	McLeod	1,654	\$33,079
Becker	1,469	\$29,389	Meeker	1,025	\$20,507
Beltrami ⁽¹⁾	1,613	\$78,120	Mille Lacs	1,285	\$25,708
Benton	1,489	\$29,777	Morrison	1,573	\$31,455
Big Stone	266	\$5,321	Mower	1,638	\$32,756
Blue Earth	2,298	\$45,963	Murray	453	\$9,051
Brown	1,246	\$24,916	Nicollet	1,210	\$24,195
Carlton ⁽²⁾	1,524	\$30,475	Nobles	932	\$18,630
Carver	3,603	\$72,063	Norman	329	\$6,582
Cass	1,219	\$24,385	Olmsted	5,613	\$112,252
Chippewa	551	\$11,022	Otter Tail ⁽³⁾	2,608	\$52,152
Chisago	2,542	\$50,837	Pennington	628	\$12,553
Clay	2,219	\$44,375	Pine	1,250	\$25,007
Clearwater	426	\$8,517	Pipestone	475	\$9,507
Cook	253	\$5,053	Polk	1,366	\$27,318
Cottonwood	551	\$11,029	Pope	523	\$10,459
Crow Wing	2,852	\$57,034	Ramsey ⁽¹⁾	--	\$1,158,077
Dakota ⁽¹⁾	--	\$1,029,371	Red Lake	213	\$4,251
Dodge	896	\$17,918	Redwood	766	\$15,323
Douglas	1,667	\$33,336	Renville	758	\$15,167
Faribault	720	\$14,406	Rice	2,436	\$48,713
Fillmore	1,049	\$20,977	Rock	425	\$8,509
Freeborn	1,325	\$26,499	Roseau	769	\$15,372
Goodhue	2,148	\$42,951	Scott ⁽²⁾	4,912	\$98,241
Grant	316	\$6,319	Sherburne	3,641	\$72,819
Hennepin ⁽¹⁾	--	\$2,786,133	Sibley	660	\$13,205
Houston	899	\$17,975	St. Louis ⁽¹⁾	--	\$209,640

County	2014 Car & Light Truck Sales	Estimated Annual Revenue from \$20/Vehicle Excise Tax	County	2014 Car & Light Truck Sales	Estimated Annual Revenue from \$20/Vehicle Excise Tax
Hubbard	908	\$18,163	Stearns	6,154	\$123,072
Isanti	1,606	\$32,128	Steele	1,553	\$31,059
Itasca	1,987	\$39,750	Stevens	407	\$8,131
Jackson	482	\$9,634	Swift	493	\$9,869
Kanabec	695	\$13,904	Todd	1,061	\$21,227
Kandiyohi	1,832	\$36,648	Traverse	171	\$3,428
Kittson	238	\$4,761	Wabasha	1,085	\$21,693
Koochiching	592	\$11,834	Wadena	680	\$13,599
Lac Qui Parle	355	\$7,092	Waseca	827	\$16,539
Lake	506	\$10,120	Washington ⁽¹⁾	--	\$621,858
Lake of the Woods	203	\$4,057	Watonwan	515	\$10,305
Le Sueur	1,394	\$27,870	Wilkin	328	\$6,566
Lincoln	300	\$6,008	Winona	1,812	\$36,245
Lyon	1,101	\$22,016	Wright	5,193	\$103,862
Mahnomen	178	\$3,568	Yellow Medicine	507	\$10,136
Marshall	490	\$9,809			

Notes:

(1) Anoka, Beltrami, Dakota, Hennepin, Ramsey, Washington Counties estimates are actual \$20/vehicle excise tax revenue collected in 2015.

(2) Carlton, St. Louis, and Scott Counties have adopted the \$20/vehicle excise tax, effective April 2015.

(3) Otter Tail County has adopted the \$20/vehicle excise tax, effective 1/1/2016.

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