

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED February 21, 2006

1. By Commissioner: Bailey

022106-024

WHEREAS, a provision was included in the State Government Finance bill House File 1481 (Article 2, Section 3) and is as follows:

"A county, town, school district, or statutory or home rule charter city may file a written resolution with the State Auditor objecting to a state mandate or making recommendations for reforming a state mandate. The State Auditor must list on the State Auditor's web site a list of all state mandates cited in a resolution under this section, and the name of the unit of the local government citing the mandate", and

WHEREAS, Minnesota Statutes define a sales tax that is paid by many entities, including local governments, and

WHEREAS, the mechanics of imposing state sales tax on local government purchase increases bureaucratic overhead that does not benefit the citizens of the counties or the state, and

WHEREAS, imposing a state sales tax on local government purchasing simply shifts the cost of state expenditures down to the counties, therefore transferring a consumption tax to a property tax,

THEREFORE BE IT RESOLVED, that Aitkin County supports mandate reform that would make local government purchases exempt from sales tax.

Commissioner Lueck moved the adoption of the resolution and it was declared adopted upon the following vote

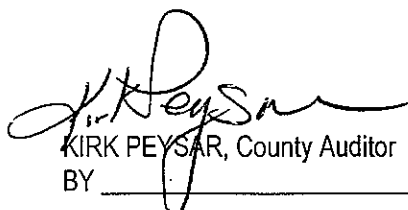
FIVE MEMBERS PRESENT

All Members Voting Yes

STATE OF MINNESOTA)
County of Aitkin) ss.
Office of County Auditor,)

I, Kirk Peysar, Auditor, of the County of Aitkin, do hereby certify that I have compared the foregoing with the original resolution filed in my office on the 21st day of February A.D., 2006, and that the same is a true and correct copy of the whole thereof.

WITNESS MY HAND AND SEAL OF OFFICE at Aitkin, Minnesota, this 21st day of February A.D. 2006


KIRK PEYSAR, County Auditor
BY _____, Deputy