

Mandate	Statutory Citation	Comment
State sales and MVET on city purchases	M.S. 297A and 297B	Cities are required to raise, through property taxes or fees, adequate revenue to pay the 6.5 percent sales tax on most city purchases of goods and services. In addition, cities must pay the motor vehicle excise tax (MVET) on vehicles such as road maintenance vehicles, plows, dump trucks, etc. The City does not oppose the intent of the mandate, but rather objects if it erodes local control or is unfunded or underfunded.