

from October 1 to September 30 in which the tax would be collected;

(d) New establishments. The exemption in Subsection (c)(2) above shall not apply to newly opened establishments or establishments which have not been in operation for one year on September 30. In the case of the above-mentioned establishments, the administrator shall make an estimate of the anticipated yearly sales volume of the establishment based on the size, type of operation, sales volume of similar establishments in the area and any other available relevant data. If the estimated yearly sales volume exceeds \$100,000, the establishment shall collect and remit the tax authorized in Subsection (b). If the establishment has not reached \$100,000 in sales taxable under Subsection (b) by the next September 30, taxes remitted by the establishment pursuant to Subsection (b) shall be refunded to the establishment in the manner provided in Section 42A-35 of this Chapter;

(e) Notwithstanding the provisions of paragraph (a) of this Section, for sales at retail of manufactured homes used for residential purposes the excise tax is imposed upon 65 percent of the sales price of the home.

(f) In addition to the tax set forth in Subsection (a) of this Section, and notwithstanding any provision of law to the contrary, an additional general sales tax of one-half of one percent is hereby imposed on gross receipts of any person on retail sales made in the city. The tax imposed in this Subsection is subject to the requirements of Laws of Minnesota 2019 1st Special Session, Chapter 6, Article 6, Section 34 and Article 10, Section 7.

Section 2. That this ordinance shall take effect the latest of 30 days after its passage and publication, the filing of a resolution approving the statutory provisions referenced in Section 1 above with the secretary of State and the fulfillment of the requirements of Laws of Minnesota 2019 1st Special Session, Chapter 6, Section 34 (b).

STATEMENT OF PURPOSE: The purpose of this ordinance is to impose a one-half of one percent general sale tax on all retail purchased in the city. The revenue from the additional sales tax will be used to fund the projects listed in the street improvement program designated on August 8, 2017.