

## Dakota County Mandate Recommendation

Sales and Use Taxes			
Mandate	Statute	Rule	Comment
Eliminate the requirement that local governments pay state sales and use taxes	297A.61, 297A.62, 297A.63		Shifts a tax burden from a consumption tax to a property tax.
Eliminate the requirement that local governments pay state sales tax on election equipment and ballots	297A		Election equipment and ballot are used for races at both the state and federal level. It is an undue burden that the County and to a lesser extent local governments are required to pay sales tax on their purchase. A two-thirds to three-fourths of general election ballot space is dedicated to state and federal offices.