

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Independent School District 544

March 28, 2006

Department of Revenue
Analysis of H.F. 3994 (Nornes)

	Yes	No
DOR Administrative Costs/Savings		x

The bill authorizes Independent School District No. 544, Fergus Falls, to impose a general sales and use tax of up to 1.0% and an excise tax of up to \$20 per motor vehicle sold by dealers in the district.

The bill would have no impact on any state fund. Revenue from the proposed tax would go to the school district for the purposes specified in the bill.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy

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