

MINNESOTA • REVENUE

ST. PAUL SALES AND USE TAX Disposition and Expiration Date Changes

March 4, 2013

See Separate Analysis for Property Tax Provisions

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 749 (Paymar) / S.F. 633 (Hawj)

In 1993 the city of St. Paul was authorized to impose by resolution a general sales tax of up to one-half of one percent (0.5%). The tax at a 0.5% rate began on September 1, 1993 and under current law expires on December 31, 2030.

The bill modifies the purposes for which the revenue may be used and extends the expiration date to December 31, 2047.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue
Tax Research Division
[http://www.revenue.state.mn.us/research_stats/Pages/
Revenue-Analyses.aspx](http://www.revenue.state.mn.us/research_stats/Pages/Revenue-Analyses.aspx)

hf0749(sf0633)_1 / tfe