

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX Allowed Expenditures

March 26, 2013

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 1287 (Davnie) / S.F. 1392 (Skoe)

A political subdivision may not advertise or expend funds for the promotion of a referendum to support imposing a local sales tax. A political subdivision may expend funds only to conduct the referendum.

The bill expands the purposes for which a political subdivision may spend funds related to a referendum for a local sales and use tax, including disseminating information, holding public forums, and providing objective data on the impact of the proposed tax and on the projects to be funded by the tax.

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)

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