

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX City of Albert Lea

March 11, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2321 (Savick) / S.F. 2439 (Sparks)

The city of Albert Lea has imposed a general sales and use tax of 0.5% since April 1, 2006.

The bill authorizes the city to extend the expiration date of the tax. It also authorizes the city to approve special laws enacted in connection with the tax if the approval is filed with the Secretary of State by June 15, 2014.

The bill would have no impact on any state fund. Proceeds from the tax would be used for the purposes specified in the bill.

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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