

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Baxter and Brainerd

March 11, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2669 (Ward, J. E.) / S.F. 2279 (Ruud)

The cities of Baxter and Brainerd have imposed local sales and use taxes of 0.5% since October 1, 2006, and April 1, 2007, respectively.

The bill authorizes both cities to issue municipal bonds and to extend the expiration date of the taxes to fund additional projects, pending approval by the voters at a general election held in 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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