

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX City of Waite Park

March 25, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2761 (Pederson, J.)

The city of Waite Park currently imposes a general sales and use tax of 0.5% as part of the St. Cloud Area sales taxes. (Other participants are St. Cloud, Sartell, Sauk Rapids, St. Augusta, and St. Joseph.)

The bill authorizes Waite Park to impose a local general sales tax of up to 0.5%, pending approval by the voters at a general election. Before the referendum is held, the city council must adopt a resolution in support of the tax and provide information on the proposed tax rate, how the revenue will be used, the annual revenue yield, and the length of time the tax will be in effect.

The tax revenue must be used for the costs of local law enforcement, fire department, and first responder services. The tax would expire when the city so determines by ordinance.

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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