

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX City of Hermantown

April 26, 2016

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2912 (Bakk) / H.F. 3603 (Murphy, M.)

The city of Hermantown has imposed a local general sales and use tax since January 1, 2000. The proceeds are used to finance specific projects. The rate has been 1% since April 1, 2013.

The bill authorizes the city of Hermantown to expand the uses of the tax proceeds to pay debt service for the construction of the Hermantown Wellness Center.

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)

sf2912(hf3603)_1 / tfe