

March 26, 2019

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of S.F. 1570 (Limmer)

The bill authorizes the city of Rogers to impose a sales and use tax of 0.25% and an excise tax of up to \$20 per vehicle, as approved by the voters at the 2018 general election. The proceeds would be used to finance trail and pedestrian facilities, aquatic facilities, and community athletic facilities. The bill authorizes the issuance of up to \$16.5 million in bonds.

The tax would terminate the later of 20 years after first imposed or when the city council determines that \$16.5 million plus bond costs has been received. The tax may expire earlier if the city so determines by ordinance.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue  
Tax Research Division  
[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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