

February 21, 2020

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

Department of Revenue  
Analysis of H.F. 3559 (Layman) / S.F. 3446 (Eichorn)

The bill authorizes the county of Itasca to impose a sales and use tax of 1%, if approved by the voters at a general election. The proceeds would be used to finance new construction or upgrades to correctional facilities, county offices and court facilities including ancillary support accommodations.

The bill authorizes the issuance of up to \$75 million in bonds. The tax would terminate the earlier of thirty years after the tax is first imposed or when the county board determines that \$75 million has been received from the tax to pay for the bonds. The tax may expire earlier if the county so determines by ordinance.

The bill would have no impact on any state fund.

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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