

February 14, 2020

	Yes	No
DOR Administrative Costs/Savings		x

Department of Revenue
Analysis of H.F. 3134 (Xiong, T.) / S.F. 2955 (Wiger)

The bill authorizes the city of Oakdale to impose a sales and use tax of up to 0.5%. The proceeds would be used to finance capital and administrative costs for a public works facility and the expansion of the police department facility.

The bill authorizes a bond issuance of up to \$27 million plus bond costs. The tax would terminate at the earlier of 20 years after it is first imposed or when the city council determines that an amount sufficient to pay the 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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