

March 22, 2021

**PUBLIC FINANCE**  
**Local government debt financing**  
**modified**

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

Department of Revenue  
Analysis of S.F. 1865 (Nelson) as proposed to be amended by SCS1865A-1

**EXPLANATION OF THE BILL**

The proposal makes a number of technical and clarifying changes regarding local government debt financing and sales taxes.

**REVENUE ANALYSIS DETAIL**

There is no assumed impact to the state general fund.

Source: Minnesota Department of Revenue  
Property Tax Division - Research Unit  
<https://www.revenue.state.mn.us/revenue-analyses>

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