

March 10, 2021

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 1321 (Erickson) / S.F. 1231 (Mathews)

The bill authorizes the county of Mille Lacs to impose a sales and use tax of 0.5%, if approved by the voters at a general election. The proceeds would be used to finance costs for the construction of a public works building.

The bill authorizes a bond issuance of up to \$10 million plus bond costs. The tax would terminate at the earlier of 8 years after it is first imposed or when the county board determines that sufficient funds have been received to pay for the costs of the projects and bonds. The tax may expire earlier if the county 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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