

March 24, 2021

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

Department of Revenue  
Analysis of S.F. 123 (Wiger) As Proposed to be Amended (SCS0123A-1)

The bill authorizes the city of Oakdale 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 \$22 million for a new public works facility and \$15 million for an expansion of the police department facility.

The bill authorizes a bond issuance of up to \$37 million plus bond costs. The tax would terminate at the earlier of 25 years after the tax is first imposed or when the city council determines that sufficient funds have been received to pay for the costs of the projects and bonds. 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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