



**LOCAL SALES AND USE TAX  
City of Moorhead**

April 27, 2022

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

Department of Revenue  
Analysis of H.F. 4829 (Keeler) / S.F. 4543 (Eken)

The city of Moorhead is currently authorized to impose a 0.5% sales and use tax to finance \$31.59 million for the construction of a regional library and community center. The tax would expire the earlier of 22 years after first imposed or when the city council determines the amount received is sufficient to cover the project costs.

The bill extends the termination date of the tax to 30 years after first imposed.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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