



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

March 10, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 1301 (Swedzinski) / S.F. 1382 (Dahms)

The city of Marshall has imposed a sales and use tax of 0.5% and a food and beverage tax of 1.50% since 2013.

The bill authorizes an extension of the 0.5% sales tax if approved by the voters at the November 7, 2023 election. The proceeds would be used to finance the construction of a new municipal aquatic center.

The bill authorizes a bond issuance of up to \$18.37 million plus bond costs. The extended tax would terminate at the earlier of 35 years after the tax was first imposed or when the city council determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may expire earlier if the city so determines by ordinance.

The bill would have no impact on state taxes.

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

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