



LOCAL SALES AND USE TAX
City of Rogers

March 24, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 1671 (Nadeau) / S.F. 1619 (Hoffman)

The city of Rogers is currently authorized to impose a 0.25% sales and use tax and a \$20 motor vehicle retail sales tax to finance the following projects: \$16.5 million for trail and pedestrian facilities including an I-94 pedestrian crossing, a County Road 144 pedestrian tunnel, and other new trails and trail connections, aquatics facilities consisting of either or both of a splash pad and any contribution toward the community portion of a school pool and community athletic facilities including construction of South Community park, site improvements for future recreation facilities, and a multipurpose indoor turf facility.

The bill increases the project cost limit to \$25 million. The authorized bond issuance is also increased to \$25 million plus bond costs. The tax would terminate at the later of 20 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 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](https://www.revenue.state.mn.us/revenue-analyses)

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