



**LOCAL SALES AND USE TAX  
Jackson County**

March 10, 2023

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

Department of Revenue  
Analysis of H.F. 2372 (Fogelman) / S.F. 2302 (Weber)

The bill authorizes Jackson County to impose a sales and use tax of 1% if approved by the voters at a general election.

The proceeds would be used to finance \$39 million for construction of law enforcement center and government Center in the county. The bill also authorizes the issuance of up to \$39 million of bonds plus costs for the project listed above.

The tax would terminate at the earlier of 30 years from when first imposed or when the county board of commissioners determines that sufficient funds has been received from the tax to pay for the costs of the projects listed above. The tax could expire earlier if the county 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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