



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

March 24, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2830 (Fogelman) / S.F. 2848 (Weber)

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

The tax proceeds would be used to finance up to \$5.75 million for construction, renovation, and improvements to a new outdoor athletic complex.

The tax would terminate at the earlier of 30 years from when first imposed or when the city council determines that the tax has raised \$5.75 million to pay for the costs of the project listed above plus bond costs. The tax could 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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