



## LOCAL SALES AND USE TAX Hennepin County

April 8, 2024

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 5110 (Rest) As Proposed to be Amended (SCS5110A-2)

Effective June 2, 2025

This bill amends several sections under the Baseball Stadium chapter 473.75 through 473.763 and impacts the Hennepin County 0.15 percent sales tax.

The bill proposes to allow Hennepin County health care facilities and related purposes to have access to funding from the Hennepin County 0.15 percent sales tax if funds are available after payments of debt service.

The bill also proposes that the Hennepin County 0.15 sales tax does not terminate until the later of 30 years after the issuance of new revenue bonds or the final term of the agreement in section 473.759, subd. 4, which may be modified or extended from time to time.

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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