



LOCAL SALES AND USE TAX City of Hermantown Extension

April 15, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 3017 (Hauschild) / H.F. 2889 (Zelevnikar)

The city of Hermantown has imposed a local sales and use tax since 1997, when the rate was 0.5%. The rate was increased to 1.0% in 2013 and 1.5% in 2023.

The bill would extend the tax from December 31, 2036, to the earlier of 1) December 31, 2046, or 2) when the Hermantown City Council first determines that sufficient funds have been received, including bonds and associated bond costs, for the specified uses.

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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