



LOCAL SALES AND USE TAX City of Plymouth

March 10, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 3601 (Westlin) As Proposed to be Amended (SCS3601A-1)

The bill authorizes the city of Plymouth, if approved by the voters at a general election, to impose a sales and use tax of 0.5%.

The proceeds would be used to finance \$55 million for the renovation of the Plymouth Ice Center, \$55 million for the expansion of the Plymouth Community Center Fieldhouse, and \$25 million for the Four Seasons Regional Sports Complex. The bill also authorizes the city to issue up to \$135 million worth of bonds.

The tax would terminate after 20 years or after the city council determines that \$135 million has been received from the tax to pay for the costs of the projects listed above, whichever is earlier. The tax could expire earlier if the city so determines by ordinance.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>

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