



LOCAL SALES AND USE TAX Waseca County

March 17, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 3813 (Sexton) / S.F. 4049 (Jasinski)

Waseca County has imposed a 0.5% transit sales and use tax since 2019.

The bill authorizes Waseca County, if approved by the voters at a general election, to impose a sales and use tax of up to 0.375%.

The proceeds would be used to finance up to \$45 million for the construction of a new judicial center. The bill also authorizes a bond issuance of up to \$45 million plus bond costs.

The tax would terminate at the earlier of 30 years after the tax is first imposed or when the county board determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may 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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