



## LOCAL SALES AND USE TAX City of Forest Lake

March 17, 2026

|                                     | Yes | No |
|-------------------------------------|-----|----|
| DOR Administrative<br>Costs/Savings |     | X  |

Department of Revenue

Analysis of H.F. 4053 (Anderson, P. E.) / S.F. 4352 (Housley)

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

The proceeds would be used to finance up to \$50 million for the construction of a new public works facility. The bill also authorizes a bond issuance of up to \$50 million plus bond costs.

The tax would terminate at the earlier of 20 years after the tax is first imposed or when the city council determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may 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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