

March 10, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3674 (Housley) / H.F. 3473 (Hill)

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

The proceeds would be used to finance \$41 million for water infrastructure. The bill also authorizes a bond issuance of up to \$41 million plus bond costs.

The tax would terminate at the earlier of 20 years from when first imposed or when the city council determines that \$41 million has been received from the tax to pay for the costs of the project listed above. 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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