



**LOCAL SALES AND USE TAX  
Isanti County**

March 17, 2026

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of S.F. 3788 (Koran)

The bill authorizes the county of Isanti, if approved by the voters at a general election, to impose a sales and use tax of 0.25%.

The proceeds would be used to finance \$25 million for construction of the new highway department facility. The bill also authorizes the county to issue up to \$25 million worth of bonds.

The tax would terminate 25 years after the tax is first imposed or when the county council determines that \$25 million has been received from the tax to pay for the costs of the project listed above, whichever is earlier. The tax could 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)