



LOCAL SALES AND USE TAX City of Roseau

March 17, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3789 (Johnson) / H.F. 3583 (Burkel)

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

The proceeds would be used to finance \$4.3 million for renovation of the Roseau Memorial Arena and \$8.2 million for the construction of a new community and wellness center. The bill also authorizes a bond issuance of up to \$12.5 million plus bond costs.

The tax would terminate at the earlier of 30 years from when first imposed or when the city council determines that \$12.5 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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