

March 17, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 4188 (Rarick) / H.F. 4033 (Dotseth)

The bill authorizes, if approved by the voters at a general election, the Cloquet Area Fire District by a majority vote of the governing body to impose a sales and use tax of up to 0.5%. A separate election to approve the tax must be conducted in the city of Cloquet and the city of Scanlon. The tax would only apply in a city in which the tax is approved by the voters.

The proceeds of \$31 million would be used to finance the construction of Ambulance and Fire Station I. The bill also authorizes a bond issuance of up to \$31 million plus bond costs.

The tax would terminate at the earlier of 20 years from when first imposed or when the Cloquet Fire District determines that \$31 million has been received from the tax to pay for the costs of the project listed above. The tax could expire earlier if the fire district 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>

sf4188(hf4033) Cloquet Area Fire District local sales tax_1 / sd