

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. 4355 (Dornink), As Proposed to be Amended (SCS4355A-1)

The city of Albert Lea was authorized in 2005 to impose a sales and use tax of 0.5% and the proceeds were used to finance the lake improvement project in the Shell Rock River Watershed plan. The expiration of the tax was extended several times in subsequent years.

The bill authorizes, if approved by the voters at a general election, the city of Albert Lea to extend its sales and use tax of 0.5%.

The proceeds will be used to finance the following projects

1. \$20 million for water improvement for the Shell Rock Watershed District
2. \$9.3 million for expansion, improvement and equipping of the Songbird Trail
3. \$4.5 million for expansion, improvement and equipping of the Albert Lea Public Library
4. \$4.7 million for the Snyder Field Complex, including expansion, improvement and equipping of the Snyder Field Recreation Area
5. \$1.5 million for acquisition, construction, improvement and equipping of Miracle Field at Edgewater Park.

The bill also authorizes a bond issuance of up to \$40 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 \$40 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>