

March 25, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3910 (Xiong), As Proposed to be Amended (SCS3910A-1)

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

The proceeds would be used to finance the following projects plus associated bonding costs: \$25 million for the East Metro Public Safety Training Facility and \$48 million for the Maplewood Community Center. The bill also authorizes a bond issuance of up to \$73 million plus bond issuance costs.

The tax would terminate at the earlier of 20 years after the tax is first imposed or when the city council determines that the amount received from the tax is sufficient to pay for the costs of the projects listed above plus bond issuance costs and interest. The tax may expire earlier if the city so determines by ordinance.

The bill would have no direct 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)

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