



LOCAL SALES AND USE TAX Sherburne County

April 15, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 4606 (Mathews) As Proposed to be Amended (SCS4606A-1)

The bill, as proposed to be amended, authorizes Sherburne County, 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 up to \$75 million, plus associated bonding costs, for a law enforcement center, which includes a jail. The bill also authorizes the city to issue up to \$75 million worth of bonds, plus bond issuance costs.

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

The bill would have no direct impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>

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