

April 8, 2026

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue

Analysis of S.F. 4727 (Rasmusson), As Proposed to be Amended (SCS4727A-4)

The bill authorizes the city of Vergas, 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 \$240,000 for construction of a new amphitheater and bathhouse and \$45,000 for extension of utilities to the amphitheater.

The tax would terminate at the earlier of 5 years after the tax is first imposed or after the city council determines that the amount received from the tax is sufficient to pay for the costs of the projects listed above. The tax could expire earlier if the city 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>

sf4727(hf4718) Vergas Local Sales Tax\_1 / ac