



**LOCAL SALES AND USE TAX
City of Elk River**

April 8, 2026

| | Yes | No |
|----------------------------------|-----|----|
| DOR Administrative Costs/Savings | | X |

Department of Revenue
Analysis of S.F. 4831 (Weber) / H.F. 4681 (Novotny)

Voters at a general election in November of 2018 approved the city of Elk River to impose a 0.5% sales and use tax.

The bill authorizes the city, if approved by the voters at a general election, to use the revenues derived from the tax to also finance up to \$20 million, plus associated bonding costs, for construction of a new fire station. The bill also authorizes the city to issue an additional \$20 million worth of bonds, plus bond issuance costs.

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>

sf4831(hf4681) City of Elk River amend local sales tax imposition authorization_1 / mk