

March 10, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 1223 (Pelowski) / S.F. 1282 (Miller)

Winona County has imposed a 0.5% transit sales tax since 2017.

The bill would authorize Winona County to impose a general sales and use tax of 0.25%, if approved by voters at a general election. The authorized tax would be in addition to the currently imposed transit tax. Proceeds would be used to finance the construction of a new correctional facility or upgrades to an existing correctional facility.

The bill authorizes a bond issuance of up to \$28 million plus bond costs. The tax would terminate at the earlier of 25 years after the tax is first imposed or when the county determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may expire earlier if the county so determines by ordinance.

The bill would have no impact on any state fund.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

hf1223(sf1282) Winona County sales tax_1 / awh