



**LOCAL SALES AND USE TAX  
Stearns County**

March 24, 2023

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

Department of Revenue  
Analysis of H.F. 1003 (Wolgamott) / S.F. 1159 (Putnam)

Stearns County has imposed a sales and use tax of 0.25% since 2018.

The bill authorizes Stearns County to impose an additional sales and use tax of 0.375%, if approved by the voters at a general election. The proceeds would be used to finance construction of a new Stearns County Justice Center. The total local sales tax rate in Stearns County would be 0.625%.

The bill authorizes a bond issuance of up to \$325 million plus bond costs. The tax would terminate at the earlier of 30 years after the tax is first imposed or when the city council determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may expire earlier if the city so determines by ordinance.

The bill would have no 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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