



**LOCAL SALES AND USE TAX  
Beltrami County**

March 24, 2023

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

Department of Revenue  
Analysis of H.F. 2227 (Grossell) / S.F. 2717 (Green)

Beltrami County has imposed a 0.5% transit sales tax since 2014.

The bill authorizes Beltrami County, if approved by the voters at a general election, to impose a sales and use tax of 0.625%.

The proceeds would be used to finance \$80 million of construction for a new county jail. The bill also authorizes the county to issue up to \$80 million worth of bonds.

The tax would terminate at the earlier of thirty years or when the county board determines that adequate revenues have been received to pay for the \$80 million project costs plus bond costs. The tax could expire earlier if the county so determines by ordinance.

The bill would have no impact on state taxes.

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

hf2227(sf2717) Beltrami County Sales Tax / trc