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April 15, 2024

Dear members of the Senate Taxes Committee,

On behalf of the more than 145 cities, counties, businesses, non-profits, and individuals that comprise the Greater Minnesota Parks and Trails organization, thank you for allowing us to comment on S.F. 5424. Many of our members currently rely on local sales tax (LST) to fund a variety of parks and related work, and many others may seek to do the same in the future. We are concerned that the eligibility requirements to use local sales tax funds for park or trail facilities without special legislative approval will be impossible for any of our members to meet.

### **Importance of Parks and Trails to Healthy Communities**

Lack of activity and time outdoors has been linked to a variety of chronic illnesses in children, and providing access to parks and trails can go a long way toward healthy outcomes. The National Recreation and Park Association has pointed out that children living within two-thirds of a mile of a park with a playground are five times more likely to be a healthy weight. Headwaters Economics has explained that trails can improve public health by increasing physical activity and providing safer transportation routes for pedestrians and cyclists. Moreover, trails encourage increased physical activity, particularly in rural areas and among people with low incomes and the elderly. Finally, parks and trails also promote economic development. Local facilities are indispensable as communities strive to attract younger workers and promote healthy living for all ages.

### **Proposed Eligibility Requirements Exclude Accessibility Improvements**

The definition for eligible parks and trails is drawn from the criteria established in the Parks and Trails 25-Year Legacy Plan. Although the criteria, when appropriately applied, serve well for distributing funds from the statewide legacy funds, they are too restrictive for purposes of an LST project. It is important to acknowledge that the goal of the Local Tax Advisory Task Force was to make sales tax dollars *easier* to employ for park and trail projects when it included these project types in its list of what might be eligible for LST dollars without first requiring special legislation. However, the Task Force missed the mark when it pointed to the Legacy Plan as its guide for what qualifies as “regional.”

For example, the first criterion states that the park must be focused on natural resources. Although some local governments will use LST funding for natural resource-based projects, a popular and important use of LST funding is to improve ADA accessibility or to provide sensory-friendly parks. These types of projects would be excluded.

As noted above, parks and trails play an essential role in the health and well-being of our communities. Funding to ensure that these parks and trails are accessible to everyone can be challenging to obtain.

Therefore, we urge the Committee to modify these requirements so that more Minnesotans can access the great outdoors. We would be happy to work with you to address these issues.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Gina Hugo", with a stylized, flowing script.

Gina Hugo  
Chair, Greater Minnesota Parks and Trails  
Sherburne County, Parks Director

A handwritten signature in black ink, appearing to read "Joe Tart", with a stylized, flowing script.

Joseph Tart  
Vice Chair, Greater Minnesota Parks and Trails  
Chisago County, Parks Director