

April 21, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 4768 (Davids), As Proposed to be Amended (H4768A1)

The bill authorizes the city of La Crescent, if approved by the voters at a general election, to impose sales and use tax of up to 0.5%.

The proceeds would be used to finance up to \$6.5 million, plus associated bonding costs, for improvements and upgrades necessary to renovate the La Crescent regional ice arena, including money for replacement of the existing ice system and installation of a rooftop solar energy system. The bill also authorizes the city to issue up to \$6.5 million worth of bonds, plus bond issuance costs.

The tax would terminate at the earlier of 20 years after the tax is first imposed or after the city council determines that the amount received from the tax is sufficient to pay for the costs of the project listed above plus bond issuance costs and interest. The tax could expire earlier if the city so determines by ordinance.

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>