

April 15, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 4094 (Davis)

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

The proceeds would be used to finance up to \$1.2 million for rehabilitation and improvements to Crosby Memorial Park, \$1.2 million for rehabilitation and renovation of Hallet Community Center, \$200,000 for rehabilitation and renovation of Jessie F. Hallet Memorial Library, and \$400,000 for renovations to the city hall, plus associated bonding costs. The bill also authorizes the city to issue up to \$3 million worth of bonds, plus bond issuance costs.

The tax would terminate at the earlier of 20 years or after the city council determines that the amount received from the tax is sufficient to pay for the costs of the projects 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>

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