

April 15, 2026

Revised Description

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3789 (Johnson) / H.F. 3583 (Burkel)

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

The proceeds would be used to finance up to \$4.3 million for renovation of the Roseau Memorial Arena and up to \$8.2 million for the construction of a new community and wellness center, plus associated bonding costs. The bill also authorizes a bond issuance of up to \$12.5 million plus bond issuance costs.

The tax would terminate at the earlier of 30 years from when first imposed 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>

sf3789(hf3583) City of Roseau local sales tax_2 / sd