

April 21, 2026

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

Department of Revenue  
Analysis of S.F. 4478 (Kupec) / H.F. 4583 (Joy)

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

The proceeds would be used to finance up to \$3 million, plus associated bonding costs, for the Fire Hall Project. 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 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>

sf4478(hf4583) City of Audubon Local Sales Tax\_1 / mk