

April 15, 2026

Revised Description

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 3813 (Sexton) / S.F. 4049 (Jasinski)

Waseca County has imposed a 0.5% transit sales and use tax since 2019.

The bill authorizes Waseca County, if approved by the voters at a general election, to impose a sales and use tax of up to 0.375%.

The proceeds would be used to finance up to \$45 million, plus associated bonding costs, for the construction of a new judicial center. The bill also authorizes the county to issue up to \$45 million worth of bonds, plus bond issuance costs.

The tax would terminate at the earlier of 30 years after the tax is first imposed or after the county board 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 county 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>