

April 8, 2026

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

Department of Revenue  
Analysis of H.F. 4473 (Pursell) / S.F. 4748 (Lieske)

The bill authorizes the city of Northfield, 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 \$2.8 million for the acquisition, rehabilitation, and betterment of the Northfield Public Library; \$2.8 million for the acquisition, rehabilitation, and betterment of the Northfield Community Resource Center; and \$7.5 million for the acquisition and betterment of interconnected city Riverfront Parks, plus associated bonding costs. The bill also authorizes the city to issue up to \$13.1 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 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>

hf4473(sf4748) Northfield Local Sales Tax\_1 / ac