

April 15, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 3751 (Baker)

The bill authorizes Kandiyohi County, 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 \$53.6 million and \$14.2 million, plus associated bonding costs, for the construction of a new joint judicial center and public safety facility and renovations for the county health and human services building respectively. The bill also authorizes the county to issue up to \$67.8 million worth of bonds, plus bond issuance costs.

The tax would terminate at the earlier of 25 years after the tax is first imposed or when 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>