

April 21, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 511 (Klevorn) As Proposed to be Amended (H0511DE1)

The bill authorizes the city of Plymouth, 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 \$55 million for the expansion and renovation of the Plymouth Ice Center, \$55 million for the expansion of the Plymouth Community Center Fieldhouse, and \$25 million for the Four Seasons Regional Sports Complex, plus associated bonding costs. The bill also authorizes the city to issue up to \$135 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>

hf0511(sf3601) Plymouth Local Sales Tax_2 / mk