

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX

### Luverne

March 20, 2006

Department of Revenue

Analysis of H.F. 2652 (Magnus) / S.F. 2590 (Vickerman)

	Yes	No
DOR Administrative Costs/Savings		x

The proposal authorizes the city of Luverne to impose a general sales and use tax of 0.5% and an excise tax of \$20 per motor vehicle sold by dealers in the city.

The bill would have no impact on any state fund. Revenue from the proposed tax would go to the city of Luverne for the purposes specified in the bill.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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