

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX

Breezy Point

March 31, 2006

	Yes	No
DOR Administrative Costs/Savings		x

Department of Revenue

Analysis of H.F. 3749 (Howes) / S.F. 3423 (Ruud)

The bill authorizes the city of Breezy Point to impose a general sales and use tax of 0.5% and an excise tax of up to \$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 Breezy Point for the purposes specified in the bill.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy

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