

# MINNESOTA • REVENUE

## SALES AND USE TAX Duluth City Sales Tax Administration

March 11, 2005

	Yes	No
Separate Official Fiscal Note Requested		X
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 26 (Solon) / H.F. 101 (Jaros)

	<u>Fund Impact</u>			
	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>
General Fund	\$0	\$0	\$0	\$0

(000's)

Effective after December 31, 2007

### EXPLANATION OF THE BILL

**Current Law:** The city of Duluth currently administers the city sales and use tax. State administration of the tax begins after December 31, 2005.

**Proposed Law:** The bill extends city administration of the tax by two years, through December 31, 2007.

### REVENUE ANALYSIS DETAIL

The bill has no impact on state funds.

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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