

# MINNESOTA • REVENUE

## DULUTH FOOD AND BEVERAGES TAX Rate Increase

January 29, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 58 (Prettner Solon) / H.F. 134 (Jaros)

The bill authorizes the city of Duluth to increase its current tax on food and beverages from 1.5% to 2.25%.

The bill would have no impact on any state fund. The city of Duluth would use the revenue 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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