

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX City of Emily

February 5, 2007

|                                  | Yes | No |
|----------------------------------|-----|----|
| DOR Administrative Costs/Savings |     | X  |

Department of Revenue  
Analysis of S.F. 315 (Olson, M.) / H.F. 442 (Howes)

The bill authorizes the city of Emily to impose a general sales and use tax of 0.5%.

The bill would have no impact on any state fund. Revenue from the proposed tax would go to the city of Emily 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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