

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX City of Clearwater

March 14, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 1737 (Koch) / H.F. 2093

The bill authorizes the city of Clearwater to impose a general sales and use tax of up to 0.5% and an excise tax of up to \$20 per motor vehicle sold by a dealer.

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

sf1737(hf2093)\_1 / rrs