

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Lilydale Selective Local Sales Taxes

March 21, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 1859 (Metzen) / H.F. 2102 (Hansen)

The bill authorizes the city of Lilydale to impose a tax of 1.5% on the gross receipts of: on-sale retail sales of intoxicating liquor and fermented malt beverages when sold at licensed on-sale liquor establishments and municipal liquor stores within the city; and all sales of food and beverages by restaurants and places of refreshment within the city.

The bill would have no impact on any state fund. Revenue from the proposed taxes would go to the city of Lilydale for the purposes specified in the bill.

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

sf1859(hf2102)_1 / rrs