

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Cook County Selective Taxes

March 14, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 1864 (Bakk) / H.F. 2104

The bill authorizes Cook County to impose:

- Up to a 1% local tax on lodging (this authorization is in addition to the existing 3% tax allowed in MN statutes 469.190 and in addition to the existing 2% tax on lodging in Lutsen, Schroeder, and Tofte), and
- Up to a 3% local tax on admissions to entertainment and recreational facilities and rental of recreation equipment.

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

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

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