

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX City of Mankato

March 4, 2008

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3009 (Sheran) / H.F. 3399 (Brynaert)

The bill changes the expiration date of the Mankato 0.5% general sales and use tax from 2015 to 2025 and changes the purposes for which the tax may be used. The city of Mankato is also authorized to impose a food and beverage tax of 1% and an entertainment tax of 1%.

The bill would have no impact on any state fund. Revenue from the extension of the sales tax and the proposed food and beverage and entertainment taxes would go to the city of Mankato 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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