

# MINNESOTA • REVENUE

## LOCAL SELECTIVE SALES TAXES City of Rochester

April 8, 2009

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 1477 (Liebling) / S.F. 1738 (Senjem)

The city of Rochester currently imposes a 0.5% general sales and use tax and a 4% lodging tax.

The bill would allow city of Rochester to impose an additional lodging tax of 1% and a new restaurant and on-sale liquor tax of 1%.

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