

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Cook County Disposition Change

April 3, 2009

Department of Revenue
Analysis of S.F. 1965 (Bakk) / H.F. 2217 (Dill)

	Yes	No
DOR Administrative Costs/Savings		X

Cook County previously imposed a general sales and use tax of 1%. The tax expired on March 31, 2008. Legislation enacted in 2008 authorizes the county to impose a new sales and use tax of up to 1%. This tax has not been imposed to date. It must be approved by a referendum held before December 31, 2009.

The bill modifies how proceeds from the new Cook County local sales and use tax can be used if the tax is imposed.

The bill would have no impact on any state fund.

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

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