

MINNESOTA • REVENUE

LOCAL SALES AND USE TAX Little Falls Food and Beverage Tax

April 13, 2009

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2016 (Koering) / H.F. 2254 (Doty)

The City of Little Falls has imposed a local food and beverage tax of 0.5% since 1996. At the time of imposition the tax was set to expire in 15 years. The bill would change the Little Falls food and beverage tax by extending the tax for another 15 years (30 years total).

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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