

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX City of Rochester

March 8, 2011

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 632 (Senjem) / H.F. 890 (Quam)

The city of Rochester has imposed a general sales and use tax of 0.5% since 1993. The bill expands the purposes for which the tax revenue can be used.

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](http://www.taxes.state.mn.us/taxes/legal_policy)

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