

# MINNESOTA • REVENUE

## LOCAL SALES TAXES Proctor Food, Beverage, and Entertainment Taxes

March 26, 2012

Department of Revenue

Analysis of S.F. 1445 (Bakk) / H.F. 1749 (Murphy, M.)

	Yes	No
DOR Administrative Costs/Savings		X

The city of Proctor has imposed a general sales and use tax of 0.5% since April of 2000.

The bill authorizes the city of Proctor to impose an additional tax of up to 1% on food and beverages sold by a restaurant or place of refreshment. On-sales of alcoholic beverages are included in the tax base.

The bill also authorizes Proctor to impose a tax of up to 1% on admission charges to places or events such as theaters, concerts, sporting events, circuses, and fairs.

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