

MINNESOTA • REVENUE

LOCAL LODGING TAX City of Rochester

February 19, 2013

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 297 (Liebling)

The city of Rochester has imposed a specially authorized lodging tax since 1971. The bill would allow the city to increase the lodging tax rate by two percentage points. It also makes changes regarding the city's issuance of municipal bonds and modifies the purposes for which the revenue may be used.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue
Tax Research Division
[http://www.revenue.state.mn.us/research_stats/Pages/
Revenue-Analyses.aspx](http://www.revenue.state.mn.us/research_stats/Pages/Revenue-Analyses.aspx)

hf0297_1 / tfe