

MINNESOTA • REVENUE

LOCAL LODGING TAX City of Rochester

March 26, 2013

Senate Companion Bill Added

Department of Revenue
Analysis of H.F. 297 (Liebling) / S.F. 1406 (Senjem)

	Yes	No
DOR Administrative Costs/Savings		X

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)

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