

# MINNESOTA • REVENUE

## LOCAL SALES TAXES City of Proctor

March 11, 2013

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue  
Analysis of H.F. 904 (Murphy, M.) / S.F. 794 (Bakk)

The city of Proctor has imposed a general sales and use tax of 0.5% since April 1, 2000.

The bill authorizes the city of Proctor to impose (1) a food and beverage tax of up to 1% and (2) an entertainment tax of up to 1%. The food and beverage tax would apply to food and beverages, including alcoholic beverages, sold at a restaurant or place of refreshment. The entertainment tax would apply to admission charges to venues such as theaters, concerts, sporting events, circuses, and fairs.

The bill would have no impact on any state fund. Proceeds from the taxes would be used for the purposes specified in the bill.

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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