

MINNESOTA • REVENUE

LOCAL LODGING TAX LOCAL FOOD AND BEVERAGE TAX City of Marshall

March 26, 2013

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue
Analysis of H.F. 1318 (Swedzinski) / S.F. 1116 (Dahms)

Under a special law passed in 2010, the city of Marshall was authorized to impose by ordinance a lodging tax of up to 1.5% and a prepared food and beverage tax of up to 1.5% within two years of the date of final enactment. In 2011 the period was extended to three years after enactment of the 2010 law. To date the taxes have not been imposed.

The bill authorizes the city of Marshall to impose the taxes on or before July 1, 2013, and modifies the purposes for which the tax 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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