

MINNESOTA • REVENUE

LOCAL LODGING TAXES Base Conformity

March 19, 2013

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 1607 (Simonson)

Effective the day following final enactment

Cities and townships are currently authorized to impose a tax on transient lodging of up to 3%. Ninety-five percent of the revenue must be used to fund a local convention or tourism bureau.

The bill provides that local lodging taxes levied under this authority must be imposed on the same base as the general sales tax on lodging and related services.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue
Tax Research Division
[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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