

MINNESOTA • REVENUE

LOCAL SALES TAXES City of Bemidji

March 11, 2013

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue
Analysis of S.F. 701 (Saxhaug) / H.F. 1037 (Persell)

The city of Bemidji has imposed a general sales and use tax of 0.5% since January 1, 2006.

The bill authorizes the city of Bemidji to impose by ordinance a tax of up to 1% on food and beverages, including alcoholic beverages, sold by a restaurant or place of refreshment.

The bill also authorizes the city to impose by ordinance a tax of up to 1% on transient lodging at a hotel, motel, rooming house, tourist court, or resort.

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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