

MINNESOTA • REVENUE

LOCAL OPTION LODGING TAX Private Campgrounds

April 10, 2013

	Yes	No
DOR Administrative Costs/Savings	X	

Department of Revenue
Analysis of H.F. 319 (Davids)

Minnesota statutes allow cities and townships to impose a local lodging tax of up to 3%. Also, a city may impose the tax on receipts of a municipal campground. Ninety-five percent of the revenue from the taxes must be used to fund a local convention or tourism bureau.

The bill would allow cities to impose the tax on private as well as municipal campgrounds.

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)

hf0319_1 / tfe