

# MINNESOTA • REVENUE

## LOCAL SALES AND USE TAX City of Clearwater

April 4, 2013

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 289 (Brown)

The city of Clearwater has imposed a general sales and use tax of 0.5% since October 1, 2008. The bill makes changes to the projects for which the tax revenue can 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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