

MINNESOTA • REVENUE

LOCAL FOOD & BEVERAGE TAX LOCAL LODGING TAX City of Duluth

March 11, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2303 (Simonson) / S.F. 2259 (Reinert)

Effective the day after local compliance with state filing requirements.

The city of Duluth has a local food and beverage tax of 2.25% and a hotel and motel tax of 1.5%.

The bill authorizes the city of Duluth to change the disposition of the food and beverages tax and the disposition of the hotel and motel tax.

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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