

MINNESOTA • REVENUE

LOCAL FOOD & BEVERAGE TAX LOCAL LODGING TAX City of Duluth

March 25, 2014

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of H.F. 2303 (Simonson) / S.F. 2259 (Reinert) *Analysis Revised to Include Information on Expiration of Previous Taxes*

Effective the day after local compliance with state filing requirements.

The city of Duluth had a local food and beverage tax of 2.25% and hotel and motel tax of 1.5% which expired in November 2012.

The bill authorizes the city of Duluth to impose the food and beverages tax and the hotel and motel tax at the same rates for the purposes specified in the bill.

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)

hf2303(sf2259)_2 / rrs