



**LOCAL FOOD AND BEVERAGE TAX
LOCAL LODGING TAX
City of St. Cloud**

May 8, 2018

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 1883 (Relph) As Proposed to be Amended (SCS1883A-2)

The city of St. Cloud imposes a 1% tax on on-sale liquor and food and beverages. The city also imposes a 5% lodging tax. The bill allows the city of St. Cloud to increase the tax on on-sale liquor and food and beverages up to 0.5% and the lodging tax up to 1%, if approved by voters at a general election.

The proceeds of the increased taxes are for remodeling, improvements, and expansion of the Municipal Athletic Center, including bond payments.

The bill has 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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