

## Local Sales Tax Collections

Local sales and use taxes are in addition to the 6.875% state sales tax. For information on the statewide 6.875% sales and use tax (in various formats including city and county reports by type of business), see [Sales and Use Tax Statistics and Annual Reports](#).

Local general sales and use taxes in Minnesota are at rates of 1.0%, 0.5%, 0.25%, and 0.15%. All local general sales taxes are required by statute to be applied to the same items as the statewide 6.875% sales and use tax. As of 2017, there were 30 local general sales and use taxes in effect for 38 political subdivisions. Table 2 City General Sales & Use Taxes has a list of the local general sales and use taxes.

There are also a variety of local special sales and use taxes on specific products. These local special taxes are in addition to the statewide sales and use tax of 6.875% and any local general sales and use tax (1.0%, 0.5%, 0.25%, or 0.15%) and are at a variety of rates (0.5% to 7.0%). Table 4 Local Selective Sales and Use Taxes has a summary of the local special taxes. Note that there is additional information available via the links in the table.

Monthly totals shown here may differ from those reported by local jurisdictions for two reasons:

- Local sales taxes are administered by the Department of Revenue and the department retains some initial charges for start-up costs and a small portion of total collections to cover ongoing administrative costs. The totals shown here are gross collections before subtracting those administrative charges.
- The tables show collections based on the monthly payments received by the Department of Revenue. The transfer of funds to local jurisdictions may be delayed in some cases, so collections may show up in a different month.

## Additional Information on Local Sales Taxes

A summary of existing local sales taxes in Minnesota is available in the Minnesota Tax Handbook. In the 2016 Edition, select Local Sales Taxes (pg. 71) from the Table of Contents.

Related local sales tax information can be found in Fact Sheets 164, 164M, and 164S. As the fact sheets indicate, it is useful to review the statutory language regarding local sales taxes in [Minnesota Statutes 297A.99](#).

Another overview of existing local sales taxes can be found at the [Minnesota House of Representatives](#).

A report titled Minnesota's Local Sales and Use Taxes including policy recommendations, was prepared by the Department of Revenue for the legislature in 2004.