



LOCAL SALES AND USE TAX City of Plymouth

February 22, 2019

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 877 (Klevorn) / S.F. 1040 (Rest)

Cities and towns are authorized to impose a tax on lodging of up to 3%. The bill authorizes the city of Plymouth to impose a lodging tax of up to 3% in addition to the general authorization lodging tax. The total lodging tax rate must not exceed 6%. The proceeds would be used to finance capital improvements to public recreational facilities and marketing and promotion of the community.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
[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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