DEPARTMENT OF REVENUE

LOCAL FOOD AND BEVERAGE TAX
City of North Mankato

February 25, 2019

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 438 (Frentz) / H.F. 1217 (Brand)

The bill authorizes the city of North Mankato to impose a sales and use tax of up to 1% on the gross receipts of all sales of food and beverages by a restaurant or place of refreshment, as defined by a resolution of the city. Food and beverages would include on-sale intoxicating liquor and fermented malt beverages.

The proceeds would be used to finance the operation, maintenance, and capital expenses for the Caswell Park Regional Sporting Complex and costs related to regional tourism events.

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

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