

February 19, 2019

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of S.F. 1173 (Mathews)

Effective the day following final enactment.

Counties, cities, towns, or other taxing authorities are prohibited from imposing, or increasing, sales or income taxes. The bill would further prohibit local subdivisions from imposing, or increasing, an excise tax or fee on food or food containers, as defined.

Reasonable license fees lawfully imposed by a county, city, town, or other licensing authority in the exercise of its regulatory authority to license a trade, profession, or business are excluded from the prohibition.

The bill would have no impact on any state fund.

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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