DEPARTMENT OF REVENUE

LOCAL FOOD AND BEVERAGE TAX
City of Sartell

March 26, 2019

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 1998 (Howe) / H.F. 1987 (O'Driscoll)

The bill authorizes the city of Sartell to impose a sales and use tax of up to 1.5% on the gross receipts of all food and beverages sold by a restaurant or place of refreshment, as defined by an ordinance of the city. Food and beverages would include on-sale intoxicating liquor and fermented malt beverages.

The proceeds would be used to finance capital and operational costs for new and existing recreational facilities and amenities in the city.

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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