



**LOCAL SALES AND USE TAX  
Lake of the Woods County**

April 22, 2022

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 3845 (Utke) / H.F. 4388 (Grossell)

Lake of the Woods County has imposed a lodging tax of 3% since 2021.

The bill authorizes Lake of the Woods County to impose an additional lodging tax of up to 3%, except in the city of Baudette. The proceeds would be used to finance a new Lake of the Woods County Event and Visitors Bureau. The total lodging tax rate in Lake of the Woods County would be 6%.

The bill would have no impact on any state taxes.

Source: Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>

sf3845(hf4388) Lake of the Woods County lodging tax\_1 / tdh