

February 14, 2023

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

Department of Revenue  
Analysis of H.F. 102 (Klevorn) / S.F. 258 (Westlin)

Cities and towns are authorized to impose a tax on lodging of up to 3%.

The city of Plymouth was authorized in 2019 to impose a lodging tax of up to 3%. The tax would be in addition to any general authorization lodging tax. The total lodging tax rate must not exceed six percent.

The proceeds would be used to finance capital improvements to public recreational facilities and marketing and promotion of the community.

The authority for the additional tax was to terminate at the earlier of ten years after the tax is first imposed or December 31, 2030. The bill eliminates the tax termination date.

The bill would have no impact on any state fund.

Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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