



Meeting: Local Taxes Advisory Task Force Public Meeting

Date: 10/17/2023

Time: 1 – 2 PM

Location: Hybrid meeting in Stassen Building and via Teams

Agenda

- Welcome and introductions (Chair Marquart) (5 min)
 - Name, affiliation, and role – Wilder Research
 - Name, affiliation – Task Force Members
- Process Discussion (10 min):
 - Task Force members will determine a preferred process, schedule, and structure for future meetings
- Public Testimony reflection (10 min)
 - Key takeaways summarized by task force members
 - New questions that have emerged
 - Tensions that may need to be resolved via decision making and consensus building
- Knowledge Presentation (20 min):
 - Josh Sisterman and the Local Government Services Team about Local Taxes
- Debrief (15 min):
 - Task force members will ask questions and reflect on information presented based on what was learned, and how it shapes previous knowledge and questions
 - Task force will suggest future topics they want additional resources and presentations
 - *Task force will provide feedback on key sections of report from initial draft outline (tentative table)*
- Adjournment (Chair Marquart)

Comparison of Statutory Requirements for Local Taxes

The following table summarizes statutory requirements for local sales, transportation, lodging, and special taxes.

Requirements	Type of Local Tax				
	General Sales M.S. 297A.99	Transportation M.S. 297A.993	Lodging M.S. 469.190	Special Lodging * M.S. 645.021	Special Taxes ** M.S. 645.021
Resolution	Yes	Yes	Yes	Yes	No
Project Plan	Yes	Yes	No	No	No
Sunset Date	Yes	Yes	No	No	No
Funding Cap	Yes	Yes	No	No	No
Rate Cap	No	0.50%	3%	No	No
Projects (Number or Type)	Up to 5	Transportation	95% for Tourism and Convention Center	Varies	No Requirements
Legislative Approval	Yes	No	No	Yes	Yes
Referendum	Yes	No	No	No	No ^
File with Secretary of State	Yes	No	No	Yes	Yes
Administered by Department of Revenue	Required	Required	If Requested	If Requested	If Requested

* Applies to lodging taxes above 3% or changes to how revenues are spent.

** Admissions, Entertainment, Food and Beverage, Liquor, and others.

^ Referendum is not required unless otherwise specified.