

City/County	Type of Tax	Begin Date	Rate
Albert Lea	Sales and Use Tax	4/1/06	0.50%
Anoka County	Transit Sales and Use Tax	10/1/17	0.25%
Austin	Sales and Use Tax	4/1/07	0.50%
Avon	Sales and Use Tax	10/1/19	0.50%
Baxter	Sales and Use Tax	10/1/06	0.50%
Becker County	Transit Sales and Use Tax	7/1/14	0.50%
Beltrami County	Sales and Use Tax	7/1/24	0.625%
	Transit Sales and Use Tax	4/1/14	0.50%
Bemidji	Sales and Use Tax	1/1/06	0.50%
Benton County	Transit Sales and Use Tax	10/1/19	0.50%
Bloomington	Sales and Use Tax	4/1/24	0.50%
Blue Earth	Sales and Use Tax	10/1/19	0.50%
Blue Earth County	Transit Sales and Use Tax	4/1/16	0.50%
Brainerd	Sales and Use Tax	4/1/07	0.50%
Brown County	Transit Sales and Use Tax	4/1/16	0.50%
Cambridge	Sales and Use Tax	10/1/19	0.50%
Carlton County	Transit Sales and Use Tax	4/1/15	0.50%
	Sales and Use Tax	4/1/23	0.50%
Carver County	Transit Sales and Use Tax	10/1/17	0.50%
Cass County	Transit Sales and Use Tax	4/1/16	0.50%
Chippewa County	Transit Sales and Use Tax	1/1/25	0.50%
Chisago County	Transit Sales and Use Tax	4/1/16	0.50%
Clay County	Sales and Use Tax	10/1/17	0.50%
Clearwater	Sales and Use Tax	10/1/08	0.50%
Cloquet	Sales and Use Tax	4/1/23	1.00%
		4/1/13 – 3/31/23	0.50%
Cook County	Sales and Use Tax	4/1/10	1.00%
	Transit Sales and Use Tax	1/1/17	0.50%
Crow Wing County	Transit Sales and Use Tax	4/1/16	0.50%
Dakota County	Transit Sales and Use Tax	10/1/17	0.25%
Detroit Lakes	Food and Beverage Tax*	4/1/11	1.00%
	Sales and Use Tax	10/1/19 – 6/30/23	0.50%
Dodge County	Transit Sales and Use Tax	1/1/19	0.50%
Douglas County	Transit Sales and Use Tax	10/1/14	0.50%
Duluth	Sales and Use Tax	10/1/19	1.50%
		1/1/70 – 9/30/19	1.00%
East Grand Forks	Sales and Use Tax	1/1/18 – 9/30/20	1.00%
Edina	Sales and Use Tax	4/1/23	0.50%
Elk River	Sales and Use Tax	10/1/19	0.50%
Excelsior	Sales and Use Tax	10/1/19	0.50%
Fairmont	Sales and Use Tax	10/1/17	0.50%
Fergus Falls	Sales and Use Tax	10/1/23	0.50%
		1/1/18 – 9/30/22	0.50%
		1/1/12 – 12/31/16	0.50%
Fillmore County	Transit Sales and Use Tax	1/1/15	0.50%
Freeborn County	Transit Sales and Use Tax	1/1/16	0.50%

City/County	Type of Tax	Begin Date	Rate
Garrison, Kathio, West Mille Lacs Sanitary District ( <i>GKWMLL Sanitary District</i> )	Sales and Use Tax	1/1/18	1.00%
Giants Ridge Recreation Area	Admissions and Recreation Tax*	7/1/11	2.00%
	Food and Beverage Tax*	7/1/11	1.00%
	Lodging Tax*	7/1/11	2.00%
Glenwood	Sales and Use Tax	1/1/20	0.50%
Golden Valley	Sales and Use Tax	4/1/24	1.25%
Goodhue County	Transit Sales and Use Tax	1/1/19	0.50%
Grand Rapids	Sales and Use Tax	4/1/23	0.50%
	Lodging Tax*	1/1/25	3.00%
Hennepin County	Sales and Use Tax	1/1/07	0.15%
	Transit Sales and Use Tax	10/1/17	0.50%
Hermantown	Sales and Use Tax	4/1/23	1.50%
		4/1/13 – 3/31/23	1.00%
		1/1/00 – 3/31/13	0.50%
Hubbard County	Transit Sales and Use Tax	7/1/15	0.50%
Hutchinson	Sales and Use Tax	1/1/12	0.50%
International Falls	Sales and Use Tax	10/1/19	1.00%
Isanti County	Transit Sales and Use Tax	7/1/19	0.50%
Itasca County	Sales and Use Tax	4/1/23	1.00%
Kanabec County	Transit Sales and Use Tax	1/1/20	0.50%
Kandiyohi County	Transit Sales and Use Tax	4/1/18	0.50%
Koochiching County	Transit Sales and Use Tax	4/1/22	0.50%
Lake County	Transit Sales and Use Tax	4/1/17	0.50%
	Lodging Tax*	10/1/20	4.00%
Lake of the Woods County (Does not include lodging establishments located within the Baudette city limits effective 6/30/22.)	Lodging Tax*	1/1/21	3.00%
Lanesboro	Sales and Use Tax	1/1/12 – 12/31/24	0.50%
Le Sueur County	Transit Sales and Use Tax	4/1/21	0.50%
Litchfield	Sales and Use Tax	7/1/23	0.50%
Lyon County	Transit Sales and Use Tax	10/1/15 – 6/30/20	0.50%
Mankato	Sales Tax	4/1/92	0.50%
	Use Tax	1/1/00	0.50%
	Food and Beverage Tax*	4/1/09	0.50%
	Entertainment Tax*	4/1/09	0.50%
	Lodging Tax*	10/1/21	3.00%
Maple Grove	Sales and Use Tax	4/1/23	0.50%
Marshall	Sales and Use Tax	4/1/13	0.50%
	Food and Beverage Tax*	7/1/13	1.50%
McLeod County	Transit Sales and Use Tax	1/1/20	0.50%
Medford	Sales and Use Tax	4/1/13	0.50%

City/County	Type of Tax	Begin Date	Rate
Metro Area Sales and Use Tax for Housing <i>(Includes the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington)</i>	Sales and Use Tax	10/1/23	0.25%
Metro Area Transportation <i>(Includes the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington)</i>	Sales and Use Tax	10/1/23	0.75%
Mille Lacs County	Transit Sales and Use Tax	1/1/17	0.50%
Minneapolis	Sales and Use Tax	2/1/87	0.50%
	Downtown Liquor Tax*	2/1/87	3.00%
	Downtown Restaurant Tax*	2/1/87	3.00%
	Entertainment Tax*	10/1/69	3.00%
	Lodging Tax*	10/1/19	3.00%
			10/1/17 – 9/30/19 4/1/02 – 9/30/17
Moorhead	Sales and Use Tax	4/1/23	0.50%
Moose Lake	Sales and Use Tax	10/1/17	0.50%
Morrison County	Transit Sales and Use Tax	1/1/18	0.50%
Mower County	Transit Sales and Use Tax	1/1/18	0.50%
New London	Sales and Use Tax	10/1/17	0.50%
New Ulm	Sales and Use Tax	4/1/01	0.50%
Nicollet County	Transit Sales and Use Tax	1/1/18	0.50%
Nobles County	Transit Sales and Use Tax	1/1/21	0.50%
Norman County	Transit Sales and Use Tax	7/1/22	0.50%
North Mankato	Sales and Use Tax	10/1/08	0.50%
	Food and Beverage Tax*	4/1/20	0.50%
Oakdale	Sales and Use Tax	4/1/23	0.50%
Olmsted County	Transit Sales and Use Tax	7/1/17	0.50%
	Transit Sales and Use Tax	1/1/14 – 6/30/17	0.25%
Ortonville	Lodging Tax	4/1/24	3.00%
Otter Tail County	Transit Sales and Use Tax	1/1/16	0.50%
Owatonna	Sales and Use Tax	4/1/07 – 6/30/11	0.50%
Perham	Sales and Use Tax	1/1/20	0.50%
Pine County	Transit Sales and Use Tax	1/1/17	0.50%
Plymouth	Lodging Tax*	7/1/24	3.00%
Polk County	Transit Sales and Use Tax	4/1/24	0.50%
		1/1/18 – 3/31/24	0.25%
Proctor	Sales and Use Tax	10/1/17	1.00%
		4/1/00 – 9/30/17	0.50%
	Food and Beverage Tax*	4/1/15	1.00%
Ramsey County	Transit Sales and Use Tax	10/1/17	0.50%
Redwood County	Transit Sales and Use Tax	4/1/19	0.50%
Renville County	Transit Sales and Use Tax	1/1/23	0.50%
Rice County	Transit Sales and Use Tax	1/1/14	0.50%

City/County	Type of Tax	Begin Date	Rate
Rochester	Sales and Use Tax	1/1/16	0.75%
	Sales and Use Tax	1/1/93 – 12/31/15	0.50%
	Lodging Tax*	9/1/71	7.00%
Rogers	Sales and Use Tax	10/1/19	0.25%
Roseau County	Transit Sales and Use Tax	1/1/22	0.50%
St. Cloud	Liquor Tax*	2/1/87	1.00%
	Food Tax*	2/1/87	1.00%
St. Cloud Area <i>(Includes the cities of St. Augusta, St. Cloud, St. Joseph, Sartell, Sauk Rapids, and Waite Park)</i>	Sales and Use Tax	1/1/03	0.50%
St. Louis County	Transit Sales and Use Tax	4/1/15	0.50%
St. Paul	Sales and Use Tax	4/1/24	1.50%
		1/1/00 – 3/31/24	0.50%
	Sales Tax	9/1/93 – 12/31/99	0.50%
	Lodging Tax less than 50 rooms*	4/1/04	3.00%
	Lodging Tax 50+ rooms*	10/1/19	7.00%
		4/1/04 – 09/30/19	6.00%
St. Peter	Sales and Use Tax	7/1/22	0.50%
Sauk Centre	Sales and Use Tax	1/1/20	0.50%
Scanlon	Sales and Use Tax	1/1/20	0.50%
Scott County	Transit Sales and Use Tax	10/1/15	0.50%
Sherburne County	Transit Sales and Use Tax	1/1/19	0.50%
Spicer	Sales and Use Tax	10/1/17	0.50%
Staples	Sales and Use Tax	4/1/23	0.50%
Stearns County	Transit Sales and Use Tax	1/1/18	0.25%
Steele County	Transit Sales and Use Tax	4/1/15	0.50%
Todd County	Transit Sales and Use Tax	1/1/15	0.50%
Transit Improvement Area <i>(Includes the counties of Anoka, Dakota, Hennepin, Ramsey, and Washington)</i>	Sales and Use Tax	7/1/08 – 9/30/17	0.25%
Two Harbors	Sales and Use Tax	10/1/19	1.00%
		4/1/99 – 9/30/19	0.50%
	Lodging Tax	10/1/20	1.00%
Virginia	Sales and Use Tax	1/1/20	1.00%
Wabasha County	Transit Sales and Use Tax	4/1/16	0.50%
Wadena County	Transit Sales and Use Tax	4/1/14	0.50%
Waite Park	Sales and Use Tax	4/1/23	0.50%
Walker	Sales and Use Tax	1/1/18	1.50%
Warren	Sales and Use Tax	4/1/23	0.50%
Waseca County	Transit Sales and Use Tax	4/1/19	0.50%
Washington County		10/1/21	0.50%
		10/1/17 – 9/30/21	0.25%
Watonwan County	Transit Sales and Use Tax	1/1/25	0.50%
West St. Paul	Sales and Use Tax	1/1/20	0.50%

**Local Sales and Use Taxes**

 Including Special Local Taxes\*  
 Effective 1/1/2025 – 3/31/2025

City/County	Type of Tax	Begin Date	Rate
Willmar	Sales and Use Tax	10/1/19	0.50%
		1/1/06 – 12/31/12	0.50%
Winona County	Transit Sales and Use Tax	1/1/17	0.50%
Worthington	Sales and Use Tax	1/1/20	0.50%
		4/1/09 – 9/30/18	0.50%
Wright County	Transit Sales and Use Tax	10/1/17	0.50%
Woodbury	Lodging Tax	4/1/23	3.00%