## DEPARTMENT OF REVENUE Form UT1, Individual Use Tax Return



You can file and pay use tax electronically on our website at **www.revenue.state.mn.us**. Read the instructions before completing this form.

Nour lens Social Starmy Number   Street Addres Vera Items Were Parthaued   City Sare   2 P Code Coursy in which you live   1 Amount paid for off taxable purchases on which the sellers did not charge and collect the appropriate amount of sales and/or local taxes   1 Amount paid for off taxable purchases on which the sellers did not charge and collect the appropriate amount of sales and/or local taxes   2 Purchase price   3 Aircraft N   Watercaft N Purchase price discover the amount for personal use from sellers that are not registered   7 Purchase price discover the amount from line 1   8 Y on the amount from line 3   9 Inclust taxes, from line 3   9 None state price discover the amount from line 1   9 State state for more information   1 X   1 State state discover the amount from line 1   1 If line 2 is nore than \$77.0, enter the amount from line 1   1 If line 3 incluse purchases of alcoholic beerages: born more information   2 Super purchase, you owe local use (see instructions for more information) your purchase, you owe local use (see instructions for more information) your purchase, you owe local use (see instructions for more information) your purchase, you owe local use (see instructions) to any state (see instructions)   10 Note state (see instructions)   11 Note state (see instructions)   12 Ad dines 6, 1 in 6 a for the sign of taxes and blocal taxes were paid, enter zero   3 <						
Dry       State       2P Code       County in which you live         1 Amount paid for all taxable purchases on which the sellers did not charge and collect the appropriate amount of sales and/or local taxes.       1       1         Purchase price (included on line 1) for the following:       Aircraft.       1       1         a Narcraft.       Purchase price	Your Name				Social Security Number	
1       Amount paid for off taxable purchases on which the sellers did not charge and collect the appropriate amount of sales and/rotecal taxes       1         a) Ancount paid for off taxable purchase price	Street Address				Year Items Were Purchased	I
and collect the appropriate amount of sales and/or local taxes	City		State	ZIP Code	County in which you live	
Snowmobile       Purchase price         All-Terrain Vehicle.       Purchase price         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Mainestating and thine 2 is more than \$770, enter the amount from line 1         1       If line 2 is more than \$770, enter the amount from line 1         4       Minnestating eneral use tax:         Enter the total purchase price       X         5       Liquer gross celept use tax.         Y upurchase, you owe local use tax (see instructions for more information)       X         Local Tax       Purchase Price       Rate         a       X       =       6a         b       X       =       6a         c       X       =       6a         c       X       =       6a         c       X       =       6a         a       X       =       6a         c       X       =       6a         c       X       =       6a         c </td <td>and collect the appropriate</td> <td>riate amount of sales and/c</td> <td>or local taxes</td> <td></td> <td></td> <td> 1</td>	and collect the appropriate	riate amount of sales and/c	or local taxes			1
Snowmobile       Purchase price         All-Terrain Vehicle.       Purchase price         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Amount included in line 1 for items purchased for personal use from sellers that are not registered         2       Mainestating and thine 2 is more than \$770, enter the amount from line 1         1       If line 2 is more than \$770, enter the amount from line 1         4       Minnestating eneral use tax:         Enter the total purchase price       X         5       Liquer gross celept use tax.         Y upurchase, you owe local use tax (see instructions for more information)       X         Local Tax       Purchase Price       Rate         a       X       =       6a         b       X       =       6a         c       X       =       6a         c       X       =       6a         c       X       =       6a         a       X       =       6a         c       X       =       6a         c       X       =       6a         c </td <td><b>a</b> Aircraft</td> <td>. Purchase price</td> <td> A</td> <td>Aircraft N Number</td> <td></td> <td></td>	<b>a</b> Aircraft	. Purchase price	A	Aircraft N Number		
Watercraft       Purchase price         All-Terrain Vehicle       Purchase price         Amout included in line 1 for items purchased for personal use from sellers that are not registered       2         or required to be registered to collect Minnesota sales tax (e.g., out-of-state sellers)       2         Junchases bubber to use tax.       3         If line 2 is more than \$770, enter the amount from line 1       3         If line 2 is more than \$770, enter the amount from line 1       3         If line 2 is more than \$770, enter the amount from line 1       3         I quor gross receipts use tax.       X.06875 = 4         5 Liquor gross receipts use tax.       X.06875 = 4         6 Local use taxses, use to local use tax (see instructions for more information)       X.025 = 5         6 Local use taxses, use we local use tax (see instructions for more information)       X.025 = 5         c       X       =       6a         g       X       =       6a		•				
All-Terrain Vehicle Purchase price         2 Amount included in line 1 for items purchased for <i>personal</i> use from sellers that are not registered or required to be registered to collect Minnesota sales tax (e.g., out-of-state sellers)       2         3 Purchases subject to use tax. If line 2 is \$770 or less, subtract line 2 from line 1.       3         4 Minnesota general use tax:       3         Enter the total purchase price from line 3       X.06875 = 4         5 Liquor gross receipts use tax. If line 3 includes purchases of alcoholic beverages:       X.06875 = 4         Enter the total purchase price information or your purchases, you owe local use tax is <i>fee instructions for more information</i> )       X.025 = 5         6 Local use taxes. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax <i>fee instructions for more information</i> )       X.025 = 5         1 Local Tax       Purchase Price       Rate         a						
2 Amount included in line 1 for items purchased for personal use from sellers that are not registered or reguired to be registered to callect Minnesota sale task (e.g., out-of-state sellers)		•				
4 Minnesota general use tax:       x.06875 = 4         Enter the total purchase price from line 3       x.025 = 5         6 Local use taxs. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       x.025 = 5         6 Local use taxs. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       x.025 = 5         6 Local use taxs. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       x.025 = 5         6 Local use taxs. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       x.025 = 5         6 Local use taxs. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       x.025 = 5         6 Local use taxe. If you live in a local tax area and did not pay local tax on your purchases, you owe local use taxe structions in tax is a live and paid to Minnesota or to another state (see instructions). If no sales or local taxes were paid, enter zero	<ul><li>2 Amount included in line or required to be regist</li><li>3 Purchases subject to us</li></ul>	e 1 for items purchased for tered to collect Minnesota s se tax. If line 2 is \$770 or les	<i>personal</i> use fr sales tax (e.g., o ss, subtract line	ut-of-state sellers) 2 from line 1.		
5 Liquor gross receipts use tax. If line 3 includes purchases of alcoholic beverages:       X.025 = 5         Enter the purchase price       X.025 = 5         6 Local use taxes. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)       X.025 = 5         Local Tax       Purchase Price       Rate         a	4 Minnesota general use	tax:				
Enter the purchase price X .025 = 5   6 Local use taxes. If you live in a local tax area and dinot pay local tax on your purchases, you owe local use tax (see instructions for more information)   Local Tax Purchase Price   a					X	(.06875 = <b>4</b>
6       Local use taxes. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax (see instructions for more information)         Local Tax       Purchase Price       Rate         a						V 025 - F
your purchases, you owe local use tax (see instructions for more information)   Local Tax Purchase Price Rate   a						_ X .025 = 5
a       X       =       6a         b       X       =       6b         c       X       =       6c         d       X       =       6d         e       X       =       6d         e       X       =       6d         g       X       =       6d         g       X       =       6f         g       X       =       6g         h       X       =       6i         Total local use taxes due (add lines 6a through 6i)       .       6         7       Add lines 4, 5, and 6       .       7         8       Credit for general sales and local taxes already paid to Minnesota or to another state (see instructions).       16         9       Total use tax due (subtract line 8 from line 7). If zero or less, enter zero       9         10       Penalty (see instructions)       10         11       Interest (see instructions)       11         12       Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Male check papable to Minnesota Departmen of Revenue to discuss this tar return         I declare that this return is correct and complete to the best of my knowledge and belief.       Signature       Daytime phone         I authorize						
b       X       =       6b         c       X       =       6c         d       X       =       6d         e       X       =       6d         e       X       =       6d         f       X       =       6f         g       X       =       6g         h       X       =       6g         n       X       =       6i         Total local use taxes due (add lines 6a through 6i)       6	Local Tax	Purchase Price	Rate			
c	a		X	=	6a	
d       X       =       Gd         e       X       =       Ge         f       X       =       Gf         g       X       =       Gg         h       X       =       Gh         i       X       =       Gi         Total local use taxes due (add lines 6a through 6i)       X       =       Gi         Total local use taxes due (add lines 6a through 6i)       K       =       Gi         7       Add lines 4, 5, and 6       7	b		X	=	6b	
d       X       =       Gd         e       X       =       Ge         f       X       =       Gf         g       X       =       Gg         h       X       =       Gh         i       X       =       Gi         Total local use taxes due (add lines 6a through 6i)       X       =       Gi         Total local use taxes due (add lines 6a through 6i)       K       =       Gi         7       Add lines 4, 5, and 6       7						
e						
f				=		
g	е		X	=	6e	
h	f		X	=	6f	
i	g		X	=	6g	
Total local use taxes due (add lines 6a through 6i)       6         7 Add lines 4, 5, and 6       7         8 Credit for general sales and local taxes already paid to Minnesota or to another state (see instructions). If no sales or local taxes were paid, enter zero       7         9 Total use tax due (subtract line 8 from line 7). If zero or less, enter zero       9         10 Penalty (see instructions)       10         11 Interest (see instructions)       11         12 Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Make check payable to Minnesota Revenue.)       12         I declare that this return is correct and complete to the best of my knowledge and belief.       11       12         Signature       Date       Daytime phone       1         I authorize the Minnesota Departmen of Revenue to discuss this tax return       0       0	h		X	=	6h	
Total local use taxes due (add lines 6a through 6i)       6         7 Add lines 4, 5, and 6       7         8 Credit for general sales and local taxes already paid to Minnesota or to another state (see instructions). If no sales or local taxes were paid, enter zero       7         9 Total use tax due (subtract line 8 from line 7). If zero or less, enter zero       9         10 Penalty (see instructions)       10         11 Interest (see instructions)       11         12 Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Make check payable to Minnesota Revenue.)       12         I declare that this return is correct and complete to the best of my knowledge and belief.       11       12         Signature       Date       Daytime phone       1         I authorize the Minnesota Departmen of Revenue to discuss this tax return       0       0	i		X	=	6i	
8 Credit for general sales and local taxes already paid to Minnesota or to another state (see instructions). If no sales or local taxes were paid, enter zero       8         9 Total use tax due (subtract line 8 from line 7). If zero or less, enter zero       9         10 Penalty (see instructions)       10         11 Interest (see instructions)       10         12 Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Make check payable to Minnesota Revenue.)       12         I declare that this return is correct and complete to the best of my knowledge and belief.       Date       Daytime phone         Signature       Date       Daytime phone       I authorize the Minnesota Departmen of Revenue to discuss this tax return						6
10 Penalty (see instructions)       10         11 Interest (see instructions)       11         12 Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Make check payable to Minnesota Revenue.)       12         I declare that this return is correct and complete to the best of my knowledge and belief.       12       12         Signature       Date       Daytime phone       I authorize the Minnesota Departmen of Revenue to discuss this tax return	8 Credit for general sales	and local taxes already pai	d to Minnesota	or to another		
11 Interest (see instructions)	9 Total use tax due (subtr	ract line 8 from line 7). If ze	ro or less, enter	zero		9
12 Add lines 9, 10 and 11. This is the TOTAL AMOUNT DUE       (Make check payable to Minnesota Revenue.)       12         I declare that this return is correct and complete to the best of my knowledge and belief.       Date       Daytime phone         Signature       Date       Daytime phone       I authorize the Minnesota Departmen of Revenue to discuss this tax return	<b>10</b> Penalty (see instruction	ons)				10
I declare that this return is correct and complete to the best of my knowledge and belief.          Signature       Date       Daytime phone       I authorize the Minnesota Departmen of Revenue to discuss this tax return						
Signature Date Daytime phone I authorize the Minnesota Departmen of Revenue to discuss this tax return	<b>12</b> Add lines 9, 10 and 12	1. This is the <b>TOTAL AMOU</b>	INT DUE	• • • • • • • • • • • • • • • • • • • •	(Make check payable to Minnesota	Revenue.) 12
□ I authorize the Minnesota Departmen	I declare that this return i	s correct and complete to t	he best of my k	nowledge and beli	ef.	
	Signature		D	ate	Daytime phone	I authorize the Minnesota Department
	Paid preparer's signature	Minnesota tax ID, SSI	N or PTIN D	ate	Daytime phone	

If you choose to file a paper return, complete this form and mail it with your check to:

Minnesota Department of Revenue, Mail Station 1125, 600 N. Robert St., St. Paul, MN 55146-1125 Rev. 1/25

# **Instructions for Form UT1**

## What is use tax?

Use tax is the counterpart of sales tax. You owe use tax when Minnesota sales tax is not charged on taxable items you buy, whether you buy them in Minnesota or outside the state.

For example, if you travel to another state or country and bring back items that are normally taxed in Minnesota, you owe use tax on those purchases. The same applies if you buy taxable items through catalogs or the internet and Minnesota sales tax is not charged on the purchase.

Use tax does not apply to items currently tax exempt in Minnesota, such as clothing, prescription drugs for humans, and most groceries.

If the items you're buying are for your personal use (as opposed to buying items to use in a business), you can buy up to \$770 worth of taxable goods during the calendar year without paying use tax. If your purchases total more than \$770, you must pay use tax.

Minnesota's use tax rate is the same as the state sales tax rate (6.875 percent). If you live in an area with one or more local use taxes, you owe local use tax on your purchases as well.

**Watercraft, snowmobiles, ATVs and aircraft.** Sales or use tax is due on all purchases of watercraft, snowmobiles, ATVs and aircraft, regardless if the item is registered with the Department of Public Safety or Transportation (Aeronautics). Tax is generally paid at the time the item is purchased. However, if tax was not paid at the time of purchase or when the item was registered, use Form UT1 to report use tax.

Alcoholic beverages. If you enter Minnesota with more than one liter of intoxicating liquor or more than 288 ounces of malt liquor, on which you did not pay Minnesota tax, you may also be required to file and pay alcoholic beverage excise tax. For details, see Form LB58, *Alcoholic Beverage Excise Tax Return*.

**Cigarettes products.** When you buy cigarettes in Minnesota, the price you pay includes Minnesota Cigarette Excise Tax and the Cigarette Sales Tax. If you buy cigarettes outside the state and are not charged these Minnesota taxes, you may also need to file Form CT203, *Cigarette Use Tax Return*.

**Tobacco products.** When you buy tobacco products in Minnesota, the price you pay includes Minnesota Tobacco Tax. If you buy tobacco products outside the state and are not charged Minnesota tax, you may need to file Form CT303, *Tobacco Use Tax Return*, with Form UT1.

## How to File and Pay Use Tax

#### Individuals and Businesses not Required to Have a Minnesota Tax ID Number

If your purchases are for your personal use, or if you are not required to have a Minnesota tax ID number and your purchases were made for business use (i.e., your business doesn't make taxable sales, doesn't have employees and you file the business income under your Social Security number using federal Schedule C), you must file and pay use tax using your Social Security number.

File and pay use tax in one of the following ways:

- · Complete Form UT1 and mail it with your check by the due date to the address provided at the bottom of the form
- Go to our website at www.revenue.state.mn.us and click Individuals. Click Use Tax for Individuals under Other Individual Taxes, Refunds, Reporting. Follow the instructions to file electronically.

#### **Businesses**

If you are a business and have or are required to have a Minnesota tax ID number, you must report and pay use tax electronically using our e-Services system. **Do not file Form UT1**.

Before you can file or pay use tax, you need a Minnesota tax ID number. To register, go to www.revenue.state.mn.us and click **Register for a Tax ID Number** under **Businesses**. You can also register by phone at 651-282-5225 or 1-800-657-3605.

## Due dates

#### Individuals

If your purchases subject to use tax were for personal use, you must file an annual return by April 15 of the following year.

#### Businesses not required to have a Minnesota tax ID number

If your purchases subject to use tax were for business use and total \$18,500 or less for the year, file a return and pay the tax due by April 15 of the following year.

If your total purchases subject to use tax exceeds \$18,500 before the end of the year, your return and payment are due by the 20th day following the end of the month in which your purchases exceeded \$18,500.

If you do not file a use tax return voluntarily, you may be billed for the use tax you owe as information about purchases subject to use tax becomes available to us. Your bill will include penalty and interest charges if applicable.

## **Completing Form UT1**

### Line 1

Enter the total amount paid for *all* taxable items you purchased on which the sellers did not charge and collect the appropriate amount of sales or local use taxes. Do not include any state sales or local taxes that were collected at the time of sale in the total on line 1.

#### Line 1a

Enter the amount you included on line 1 for the purchase of aircraft, snowmobile, watercraft, and all-terrain vehicles. You cannot register or license an aircraft, snowmobile, watercraft, or all-terrain vehicle in Minnesota until you pay the correct sales or use tax or claim a valid exemption.

#### Line 2

Of the amount on line 1, determine the amount you paid to purchase items *for personal use* from out-of-state sellers or other sellers that are not required to collect Minnesota sales tax.

For example, if you bought taxable items over the Internet, by mail order, or from a shopping channel, and the seller did not collect Minnesota sales tax, enter the purchase price on line 2. Also include any taxable purchases you made from an out-of-state seller that properly collected another state's sales tax at a rate lower than Minnesota's.

Do not include any state sales and/or local taxes that were collected at the time of sale.

#### Line 3

If line 2 is \$770 or less for the year, your personal-use purchases are exempt from use tax. Subtract line 2 from line 1 and enter the result on line 3. If line 2 is more than \$770, you must pay use tax on your total personal-use purchases. Enter the amount from line 1 on line 3.

#### Line 4

Minnesota's general state sales tax rate is 6.875 percent. Enter the amount from line 3 and calculate general rate sales tax due.

#### Line 5

Purchases of alcoholic beverages are taxed at a rate 2.5 percent higher than the general sales tax rate. Multiply your total purchases of alcoholic beverages included in line 3 by 2.5 percent.

#### Line 6

If you live in certain areas, you also owe local use tax on your purchases. Refer to the Local Use Tax Rate Chart on the last page of these instructions for a full list.

The list is current for local taxes effective on or before 01/01/2023. Check our website to see if any local taxes were implemented after this date.

Local sales and use taxes are updated quarterly. To determine the appropriate tax rate use one of the tools on our website; search the keyword sales tax rate map or sales tax calculator.

Note: You may owe multiple local use taxes on your purchases. Enter the same purchase price for each applicable tax rate.

#### Line 8

You are allowed a credit for any general sales and/or local taxes paid on the purchases to Minnesota or to another state. The credit is limited to the 6.875 percent general sales tax rate charged by Minnesota, plus any applicable local taxes.

If you paid the correct amount of Minnesota sales tax, but not the correct local tax, you may deduct the Minnesota sales tax paid when determining the use tax due on your purchases.

If you paid sales tax to another state at a rate lower than Minnesota's rate, fill in the amount you paid on line 8. If the other state's rate is the same or higher, enter the amount equal to the 6.875 percent rate.

You cannot claim a credit for more than the correct amount of sales and local taxes you would have paid had you made the purchases in the city or county in which you live.

#### You are not allowed credit for customs duty charges or tax paid to other countries.

#### Lines 10 and 11

If you don't pay the use tax you owe on time, you must pay penalty and interest. If your payment is 1 to 30 days late, the penalty is 5 percent of the unpaid tax; 31 to 60 days late, 10 percent; more than 60 days late, 15 percent. If you also don't file your return on time, add an additional 5 percent to the above penalty.

Figure interest on the tax plus penalty from the due date until the date the total is paid. The interest rates for the following years are:

2024 - 8% 2023 - 5% 2022 - 3% 2021 - 3%

Use the following formula to figure interest:  $(tax + penalty) \times #$  of days late  $\times$  interest rate  $\div$  365

### **Use of Information**

All information on your return is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service and to other states that guarantee the same privacy.

Your name, address and Social Security number are required for identification. Information about your taxable purchases is required to determine your correct tax. We ask for your phone number so we can call you if we have a question.

### **Information and Forms**

Website: www.revenue.state.mn.us

Phone: 651-296-6181 or 1-800-657-3777

Email: SalesUse.tax@state.mn.us

This information is available in alternate formats.

#### Example:

How to figure penalty and interest You owe \$130 in use tax for purchases made in 2022. The due date for filing a return and paying use tax is April 15, 2023. You file Form UT1 and make your payment on March 15, 2024 (334 total days late). Your unpaid tax = \$130.00 Penalties Late-payment penalty for more than 60 days late (15%) \$19.50 Late-filing penalty (5%) \$6.50 Enter on line 10 ..... \$26.00 Interest (using formula): Number of days late in 2023 = 260 Interest rate for 2023 = 5% (.05) Number of days late in 2024 = 74 Interest rate for 2024 = 8% (.08) (\$130 + \$26) × 260 × .05 ÷ 365 = . . . . \$5.56 (\$130 + \$26) × 74 × .08 ÷ 365 = . . . . <u>2.53</u> Enter on line 11 ..... \$8.09

## Local Use Tax Rate Chart

Albert Lea         0.5%         04/01/2006           Anoka County Transit         0.25%         10/01/2017           Austin         0.5%         04/01/2007           Avon         0.5%         10/01/2019           Baxter         0.5%         10/01/2014           Beltrami County Transit         0.5%         07/01/2014           Beltrami County Transit         0.5%         04/01/2014           Bernon County Transit         0.5%         04/01/2014           Benton County Transit         0.5%         04/01/2019           Bloe Earth County Transit         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Carbon County Transit         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2017           Case County Transit         0.5%         04/01/2016           Chipsewa County Transit         0.5%         01/01/2017           Clag County Transit         0.5%         01/01/2017           Clag County Transit         0.5%         01/01/2017           Clay County Transit         0.5%         01/0	City/County	Rate	Begin date
Austin         0.5%         04/01/2007           Avon         0.5%         10/01/2019           Baxter         0.5%         07/01/2014           Beltrami County         0.625%         07/01/2024           Beltrami County Transit         0.5%         04/01/2014           Bernini County Transit         0.5%         04/01/2024           Bettrami County Transit         0.5%         04/01/2019           Bloe Earth         0.5%         04/01/2019           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2015           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         01/01/2017           Cass County Transit         0.5%         01/01/2016           Chipgewa County Transit         0.5%         01/01/2016           Clay County         0.5%         01/01/2016           Clay County Transit         0.5%         01/01/2016           Clay County Transit         0.5%         01/01/2017           Clearwater         0.5%         01/01/2018           Cloquet         0.5%         01/01/2017	Albert Lea	0.5%	04/01/2006
Avon         0.5%         10/01/2019           Baxter         0.5%         10/01/2006           Becker County Transit         0.5%         07/01/2014           Beltrami County Transit         0.5%         04/01/2014           Bernidji         0.5%         01/01/2006           Benton County Transit         0.5%         01/01/2019           Bloomington         0.5%         04/01/2014           Bue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brown County Transit         0.5%         04/01/2016           Cambridge         0.5%         04/01/2017           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chipewa County Transit         0.5%         04/01/2016           Chipago County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         01/01/2017           Clearwater         0.5%         01/01/2018           Cloquet         1.0%         04/01/2016           Chipseo County Transit         0.5%         01/01/2017           Clearwater         0.5%         01/01/2017 <t< td=""><td>Anoka County Transit</td><td>0.25%</td><td>10/01/2017</td></t<>	Anoka County Transit	0.25%	10/01/2017
Baxter         0.5%         10/01/2006           Becker County Transit         0.5%         07/01/2014           Beltrami County Transit         0.5%         04/01/2014           Bernin County Transit         0.5%         04/01/2014           Bernin County Transit         0.5%         04/01/2019           Bloomington         0.5%         04/01/2019           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2007           Brown County Transit         0.5%         04/01/2007           Brown County Transit         0.5%         04/01/2016           Carlton County         0.5%         04/01/2015           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2017           Clearwater         0.5%         04/01/2016           Cloquet         1.0%         04/01/2016           Cloquet         0.5%         04/01/2016           Cloquet         0.5%         01/01/2017	Austin	0.5%	04/01/2007
Becker County Transit         0.5%         07/01/2014           Beltrami County Transit         0.5%         04/01/2014           Bernami County Transit         0.5%         01/01/2006           Benton County Transit         0.5%         04/01/2014           Bloomington         0.5%         04/01/2019           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Cambridge         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2015           Carton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2017           Clearwater         0.5%         04/01/2013           Cloquet         1.0%         04/01/2013           Cloquet         0.5%         01/01/2017           Cloquet         0.5%         01/01/2017           Cloquet         0.5%         01/01/2017	Avon	0.5%	10/01/2019
Beltrami County         0.625%         07/01/2024           Beltrami County Transit         0.5%         04/01/2014           Bemidji         0.5%         01/01/2006           Benton County Transit         0.5%         04/01/2019           Bloomington         0.5%         04/01/2019           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2017           Brown County Transit         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chipewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Cloquet         0.5%         04/01/2016           Cloquet         0.5%         04/01/2010           Cook County Transit         0.5%         01/01/2017	Baxter	0.5%	10/01/2006
Beltrami County         0.625%         07/01/2024           Beltrami County Transit         0.5%         04/01/2014           Bemidji         0.5%         01/01/2006           Benton County Transit         0.5%         04/01/2019           Bloomington         0.5%         04/01/2019           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2017           Brown County Transit         0.5%         04/01/2016           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chipewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Cloquet         0.5%         04/01/2016           Cloquet         0.5%         04/01/2010           Cook County Transit         0.5%         01/01/2017	Becker County Transit	0.5%	07/01/2014
Beltrami County Transit         0.5%         04/01/2014           Bemidji         0.5%         01/01/2006           Benton County Transit         0.5%         04/01/2024           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Branerd         0.5%         04/01/2017           Brown County Transit         0.5%         04/01/2018           Carlton County Transit         0.5%         04/01/2015           Carlton County Transit         0.5%         04/01/2016           Chipewa County Transit         0.5%         04/01/2016           Chipago County Transit         0.5%         04/01/2016           Clay County Transit         0.5%         04/01/2016           Clay County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         04/01/2013 to           O3/31/2023         02         04/01/2010           Cook County         1.0%         04/01/2016           Dakota County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017 </td <td></td> <td>0.625%</td> <td>07/01/2024</td>		0.625%	07/01/2024
Bernidji         0.5%         01/01/2006           Benton County Transit         0.5%         10/01/2019           Bloomington         0.5%         04/01/2024           Blue Earth         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Cambridge         0.5%         04/01/2017           Carbton County Transit         0.5%         04/01/2015           Carlton County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Clay County Transit         0.5%         04/01/2016           Clay County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2013           Cloquet         0.5%         04/01/2017           Clearwater         0.5%         04/01/2013           Cook County Transit         0.5%         04/01/2017           Cook County Transit         0.5%         0/01/2017           Crow Wing County Transit         0.5%         01/01/2019	Beltrami County Transit	0.5%	04/01/2014
Benton County Transit         0.5%         10/01/2019           Bloomington         0.5%         04/01/2024           Blue Earth         0.5%         04/01/2019           Blue Earth County Transit         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2019           Cambridge         0.5%         04/01/2019           Carlton County Transit         0.5%         04/01/2015           Carton County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2017           Clearwater         0.5%         10/01/2018           Cloquet         0.5%         10/01/2018           Cloquet         0.5%         04/01/2013           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         01/01/2019 <td>Bemidji</td> <td>0.5%</td> <td>01/01/2006</td>	Bemidji	0.5%	01/01/2006
Bloomington         0.5%         04/01/2024           Blue Earth         0.5%         10/01/2019           Blue Earth County Transit         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brainerd         0.5%         04/01/2017           Brown County Transit         0.5%         04/01/2019           Carlton County Transit         0.5%         04/01/2017           Cass County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Chipewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County Transit         0.5%         04/01/2016           Clay County Transit         0.5%         10/01/2008           Cloquet         0.5%         10/01/2017           Clearwater         0.5%         04/01/2010           Cook County         1.0%         04/01/2017           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2019           Dodge County Transit         0.5%         10/01/201		0.5%	10/01/2019
Blue Earth         0.5%         10/01/2019           Blue Earth County Transit         0.5%         04/01/2016           Brainerd         0.5%         04/01/2016           Brown County Transit         0.5%         04/01/2016           Cambridge         0.5%         10/01/2019           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2016           Clay County         0.5%         04/01/2017           Clearwater         0.5%         04/01/2013           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2019           Douglas County Transit         0.5%         01/01/2019 <td></td> <td>0.5%</td> <td>04/01/2024</td>		0.5%	04/01/2024
Brainerd $0.5\%$ $04/01/2007$ Brown County Transit $0.5\%$ $04/01/2016$ Cambridge $0.5\%$ $10/01/2019$ Carlton County Transit $0.5\%$ $04/01/2015$ Carver County Transit $0.5\%$ $04/01/2015$ Carver County Transit $0.5\%$ $04/01/2016$ Chippewa County Transit $0.5\%$ $01/01/2017$ Cass County Transit $0.5\%$ $01/01/2016$ Clay County $0.5\%$ $01/01/2016$ Clay County Transit $0.5\%$ $01/01/2017$ Clearwater $0.5\%$ $10/01/2018$ Cloquet $0.5\%$ $01/01/2013$ to           Cook County $1.0\%$ $04/01/2013$ Cook County Transit $0.5\%$ $01/01/2017$ Crow Wing County Transit $0.5\%$ $01/01/2017$ Detroit Lakes $0.5\%$ $01/01/2019$ Dodge County Transit $0.5\%$ $01/01/2019$ Douglas County Transit $0.5\%$ $01/01/2019$ Dauluth $1.5\%$ $01/01/2019$ <	-	0.5%	10/01/2019
Brainerd $0.5\%$ $04/01/2007$ Brown County Transit $0.5\%$ $04/01/2016$ Cambridge $0.5\%$ $10/01/2019$ Carlton County $0.5\%$ $04/01/2023$ Carlton County Transit $0.5\%$ $04/01/2015$ Carver County Transit $0.5\%$ $04/01/2016$ Chippewa County Transit $0.5\%$ $01/01/2025$ Chisago County Transit $0.5\%$ $01/01/2016$ Clay County $0.5\%$ $01/01/2016$ Clay County $0.5\%$ $10/01/2017$ Clearwater $0.5\%$ $10/01/2018$ Cloquet $0.5\%$ $04/01/2013$ Cook County $1.0\%$ $04/01/2013$ Cook County Transit $0.5\%$ $01/01/2017$ Crow Wing County Transit $0.5\%$ $01/01/2017$ Detroit Lakes $0.5\%$ $01/01/2017$ Detroit Lakes $0.5\%$ $01/01/2019$ Douglas County Transit $0.5\%$ $01/01/2019$ Dugas County Transit $0.5\%$ $01/01/2019$	Blue Earth County Transit	0.5%	
Brown County Transit         0.5%         04/01/2016           Cambridge         0.5%         10/01/2019           Carlton County         0.5%         04/01/2013           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2017           Cloquet         0.5%         04/01/2016           Cloquet         0.5%         04/01/2018           Cook County         1.0%         04/01/2013           Cook County         1.0%         04/01/2013           Cook County Transit         0.5%         01/01/2013           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2019           Dodge County Transit         0.5%         10/01/2019           Douglas County Transit         0.5%         01/01/2019           East Grand Forks         1.0%         01/01/201	-	0.5%	
Cambridge         0.5%         10/01/2019           Carlton County         0.5%         04/01/2023           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         01/01/2017           Clearwater         0.5%         10/01/2017           Clearwater         0.5%         04/01/2013           Cloquet         0.5%         04/01/2013           Cloquet         0.5%         01/01/2017           Cloquet         0.5%         01/01/2013           Cook County         1.0%         04/01/2013           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2017           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         01/01/2019           East Grand Forks         1.0%         01/01/2019           Excelsior         0.5%         10/01/2019      <	Brown County Transit	0.5%	
Carlton County         0.5%         04/01/2023           Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         10/01/2017           Cass County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2017           Clearwater         0.5%         04/01/2013 to 03/31/2023           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2013           Cook County         1.0%         04/01/2013           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2019           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         01/01/2019           East Grand Forks         1.0%         01/01/2019           East Grand Forks         1.0%         01/01/2019           Fairmont         0.5%			
Carlton County Transit         0.5%         04/01/2015           Carver County Transit         0.5%         10/01/2017           Cass County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         04/01/2013 to           Cloquet         0.5%         04/01/2013           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2013           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         04/01/2016           Dakota County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2017           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         01/01/2019           East Grand Forks         1.0%         01/01/2018           Bilk River         0.5%         10/01/2019           Excelsior         0.5%         10/01			
Carver County Transit         0.5%         10/01/2017           Cass County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2008           Cloquet         0.5%         04/01/2013 to           Cloquet         1.0%         04/01/2023           Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         04/01/2016           Dakota County Transit         0.5%         01/01/2017           Detroit Lakes         0.5%         10/01/2019           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         01/01/2019           Dauluth         1.5%         10/01/2018           Diluth         1.5%         04/01/2023           Elk River         0.5%         04/01/2023           Elk River         0.5%         10/01/2019      <			
Cass County Transit         0.5%         04/01/2016           Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2018           Cloquet         0.5%         04/01/2013 to           Cloquet         1.0%         04/01/2023           Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.5%         04/01/2017           Detroit Lakes         0.5%         10/01/2017           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018           0.5%         10/01/2019         09/30/2020           Edina         0.5%         10/01/2019           East Grand Forks         1.0%         01/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         01/01/2019 <tr< td=""><td></td><td></td><td></td></tr<>			
Chippewa County Transit         0.5%         01/01/2025           Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         04/01/2013 to           Cloquet         0.5%         04/01/2013 to           Cloquet         1.0%         04/01/2023           Cloquet         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.5%         04/01/2017           Detroit Lakes         0.5%         10/01/2017           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018           0.5%         10/01/2019         10/01/2019           Excelsior         0.5%         10/01/2019           East Grand Forks         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         01/01/2019			
Chisago County Transit         0.5%         04/01/2016           Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2008           Cloquet         0.5%         04/01/2013 to 03/31/2023           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2023           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.5%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         10/01/2019           Douglas County Transit         0.5%         10/01/2019           Dauglas County Transit         0.5%         10/01/2019           East Grand Forks         1.0%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2015           Freeborn County Transit         0.5%         01/01/2016 </td <td></td> <td></td> <td></td>			
Clay County         0.5%         10/01/2017           Clearwater         0.5%         10/01/2008           Cloquet         0.5%         04/01/2013 to 03/31/2023           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.5%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           Douglas County Transit         0.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         10/01/2018           Excelsior         0.5%         10/01/2019           Farmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fillmore County Transit         0.5%         10/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01			
Clearwater         0.5%         10/01/2008           Cloquet         0.5%         04/01/2013 to 03/31/2023           Cloquet         1.0%         04/01/2013           Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.5%         04/01/2017           Detroit Lakes         0.5%         10/01/2017           Detroit Lakes         0.5%         01/01/2019           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           Douglas County Transit         0.5%         01/01/2019           East Grand Forks         1.0%         01/01/2018           Uluth         1.5%         10/01/2018           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016	· · ·		
Cloquet $0.5\%$ $04/01/2013$ to $03/31/2023$ Cloquet $1.0\%$ $04/01/2023$ Cook County $1.0\%$ $04/01/2010$ Cook County Transit $0.5\%$ $01/01/2017$ Crow Wing County Transit $0.5\%$ $04/01/2016$ Dakota County Transit $0.5\%$ $04/01/2017$ Detroit Lakes $0.5\%$ $10/01/2017$ Detroit Lakes $0.5\%$ $10/01/2019$ to $06/30/2023$ Dodge County Transit $0.5\%$ $01/01/2019$ Douglas County Transit $0.5\%$ $10/01/2019$ Douglas County Transit $0.5\%$ $10/01/2019$ East Grand Forks $1.0\%$ $01/01/2018$ to $09/30/2020$ Edina $0.5\%$ $04/01/2023$ Elk River $0.5\%$ $10/01/2019$ Fairmont $0.5\%$ $10/01/2017$ Fergus Falls $0.5\%$ $01/01/2015$ Freeborn County Transit $0.5\%$ $01/01/2015$ Freeborn County Transit $0.5\%$ $01/01/2020$ Golden Valley $1.25\%$ $04/01/2024$ Goodhue County Transit $0.5\%$ $01/01/2019$ GKWMLL Sanitary District $1.0\%$ $01/01/2018$ (1) $0.5\%$ $01/01/2018$ (1) $0.5\%$ $04/01/2023$			
1         03/31/2023           Cloquet         1.0%         04/01/2023           Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.25%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           Douglas County Transit         0.5%         10/01/2019           Dauth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to           09/30/2020         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2016           Glenwood			
Cloquet $1.0\%$ $04/01/2023$ Cook County $1.0\%$ $04/01/2010$ Cook County Transit $0.5\%$ $01/01/2017$ Crow Wing County Transit $0.5\%$ $04/01/2016$ Dakota County Transit $0.25\%$ $10/01/2017$ Detroit Lakes $0.5\%$ $10/01/2019$ to $06/30/2023$ Dodge County Transit $0.5\%$ $01/01/2019$ Douglas County Transit $0.5\%$ $01/01/2019$ Douglas County Transit $0.5\%$ $10/01/2019$ Dauth $1.5\%$ $10/01/2019$ East Grand Forks $1.0\%$ $01/01/2018$ to $09/30/2020$ Edina $0.5\%$ $04/01/2023$ Elk River $0.5\%$ $10/01/2019$ Fairmont $0.5\%$ $10/01/2017$ Fergus Falls $0.5\%$ $01/01/2015$ Freeborn County Transit $0.5\%$ $01/01/2015$ Freeborn County Transit $0.5\%$ $01/01/2020$ Golden Valley $1.25\%$ $04/01/2024$ Goodhue County Transit $0.5\%$ $01/01/2019$ GKWMLL Sanitary District $1.0\%$ $01/01/2018$ (1) $0.5\%$ $01/01/2018$	Cloquet	0.570	
Cook County         1.0%         04/01/2010           Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.25%         10/01/2016           Dakota County Transit         0.25%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         01/01/2017           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024 </td <td>Cloquet</td> <td>1.0%</td> <td></td>	Cloquet	1.0%	
Cook County Transit         0.5%         01/01/2017           Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.25%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2017           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2018<			
Crow Wing County Transit         0.5%         04/01/2016           Dakota County Transit         0.25%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fregus Falls         0.5%         10/01/2017           Freeborn County Transit         0.5%         01/01/2017           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Godhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         .         .			
Dakota County Transit         0.25%         10/01/2017           Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2019           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2017           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Godhue County Transit         0.5%         01/01/2024           Goodhue County Transit         0.5%         01/01/2018           (1)	· · · ·		
Detroit Lakes         0.5%         10/01/2019 to 06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Godhue County Transit         0.5%         01/01/2024           Goodhue County Transit         0.5%         01/01/2018           (1)         .         .         .           Grand Rapids         0.5%         04/01/2023	<u> </u>		
06/30/2023           Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to           09/30/2020         09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         01/01/2017           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Godhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)			
Dodge County Transit         0.5%         01/01/2019           Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2015           Freeborn County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)		0.070	
Douglas County Transit         0.5%         10/01/2014           Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to           Douglas County Transit         0.5%         04/01/2018 to           East Grand Forks         1.0%         01/01/2018 to           Edina         0.5%         04/01/2023           Edina         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Godhue County Transit         0.5%         01/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)	Dodge County Transit	0.5%	
Duluth         1.5%         10/01/2019           East Grand Forks         1.0%         01/01/2018 to 09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2013           Fillmore County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)			
East Grand Forks       1.0%       01/01/2018 to         09/30/2020         Edina       0.5%       04/01/2023         Elk River       0.5%       10/01/2019         Excelsior       0.5%       10/01/2019         Fairmont       0.5%       10/01/2017         Fergus Falls       0.5%       10/01/2023         Fillmore County Transit       0.5%       01/01/2015         Freeborn County Transit       0.5%       01/01/2016         Glenwood       0.5%       01/01/2020         Godhue County Transit       0.5%       01/01/2024         Goodhue County Transit       0.5%       01/01/2018         (1)			
09/30/2020           Edina         0.5%         04/01/2023           Elk River         0.5%         10/01/2019           Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2023           Fillmore County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)	East Grand Forks		
Edina0.5%04/01/2023Elk River0.5%10/01/2019Excelsior0.5%10/01/2019Fairmont0.5%10/01/2017Fergus Falls0.5%10/01/2023Fillmore County Transit0.5%01/01/2015Freeborn County Transit0.5%01/01/2016Glenwood0.5%01/01/2020Golden Valley1.25%04/01/2024Goodhue County Transit0.5%01/01/2019GKWMLL Sanitary District1.0%01/01/2018(1)			
Elk River0.5%10/01/2019Excelsior0.5%10/01/2019Fairmont0.5%10/01/2017Fergus Falls0.5%10/01/2023Fillmore County Transit0.5%01/01/2015Freeborn County Transit0.5%01/01/2016Glenwood0.5%01/01/2020Golden Valley1.25%04/01/2024Goodhue County Transit0.5%01/01/2019GKWMLL Sanitary District1.0%01/01/2018(1)	Edina	0.5%	
Excelsior         0.5%         10/01/2019           Fairmont         0.5%         10/01/2017           Fergus Falls         0.5%         10/01/2023           Fillmore County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         0.5%         04/01/2023	Elk River		
Fairmont       0.5%       10/01/2017         Fergus Falls       0.5%       10/01/2023         Fillmore County Transit       0.5%       01/01/2015         Freeborn County Transit       0.5%       01/01/2016         Glenwood       0.5%       01/01/2020         Golden Valley       1.25%       04/01/2024         Goodhue County Transit       0.5%       01/01/2019         GKWMLL Sanitary District       1.0%       01/01/2018         (1)       01/01/2023	Excelsior		
Fergus Falls         0.5%         10/01/2023           Fillmore County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023	Fairmont		
Fillmore County Transit         0.5%         01/01/2015           Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023         04/01/2023	Fergus Falls		
Freeborn County Transit         0.5%         01/01/2016           Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023         04/01/2023	0		
Glenwood         0.5%         01/01/2020           Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023	· · ·		
Golden Valley         1.25%         04/01/2024           Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023	· · ·		
Goodhue County Transit         0.5%         01/01/2019           GKWMLL Sanitary District         1.0%         01/01/2018           (1)         0         0           Grand Rapids         0.5%         04/01/2023			
GKWMLL Sanitary District         1.0%         01/01/2018           (1)         01/01/2023         04/01/2023			
(1) Grand Rapids 0.5% 04/01/2023	· · · · · · · · · · · · · · · · · · ·		
Grand Rapids 0.5% 04/01/2023			
		0.5%	04/01/2023
	Grand Rapids Lodging		

City/County	Rate	Begin date
Hennepin County	0.15%	01/01/2007
Hennepin County Transit	0.5%	10/01/2017
Hermantown	1.0%	04/01/2013 to
		03/31/2023
Hermantown	1.5%	04/01/2023
Hubbard County Transit	0.5%	07/01/2015
Hutchinson	0.5%	01/01/2012
International Falls	1.0%	10/01/2019
Isanti County Transit	0.5%	07/01/2019
Itasca County	1.0%	04/01/2023
Kanabec County Transit	0.5%	01/01/2020
Kandiyohi County Transit	0.5%	04/01/2018
Koochiching County Transit	0.5%	04/01/2022
Lake County Transit	0.5%	04/01/2017
Lanesboro	0.5%	01/01/2012 to
Luiesboro	0.570	12/31/2024
Le Sueur County Transit	0.5%	04/01/2021
Litchfield	0.5%	07/01/2023
Lyon County Transit	0.5%	10/01/2015 to
Lyon County Transit	0.570	06/30/2020
Mankato	0.5%	01/01/2000
Maple Grove	0.5%	04/01/2023
Marshall	0.5%	04/01/2013
McLeod County Transit	0.5%	01/01/2020
Medford	0.5%	04/01/2013
Metro Area Sales Tax for	0.3%	10/01/2023
Housing	0.23%	10/01/2025
Metro Area Transportation	0.75%	10/01/2023
Mille Lacs County Transit	0.75%	01/01/2017
Minneapolis	0.5%	02/01/1987
Moorhead	0.5%	04/01/2023
Moose Lake	0.5%	10/01/2017
Morrison County Transit	0.5%	01/01/2018
Mower County Transit	0.5%	01/01/2018
New London	0.5%	10/01/2017
New Ulm	0.5%	04/01/2001
Nicollet County Transit	0.5%	01/01/2018
Nobles County Transit	0.5%	01/01/2021
Norman County Transit	0.5%	07/01/2022
North Mankato	0.5%	10/01/2008
Oakdale	0.5%	04/01/2023
Olmsted County Transit	0.5%	07/01/2017
Ortonville Lodging	3.0%	04/01/2024
Otter Tail County Transit	0.5%	01/01/2016
Perham	0.5%	01/01/2020
Pine County Transit	0.5%	01/01/2017
Plymouth Lodging	3.0%	07/01/2024
Polk County	0.5%	04/01/2024
	0.25%	01/01/2018 to
		03/31/2024
Proctor	1.0%	10/01/2017
Ramsey County Transit	0.5%	10/01/2017

## Local Use Tax Rate Chart (cont.)

City/County	Rate	Begin date
Redwood County Transit	0.5%	04/01/2019
Renville County Transit	0.5%	01/01/2023
Rice County Transit	0.5%	01/01/2014
Rochester	0.75%	01/01/2016
Rogers	0.25%	10/01/2019
Roseau County Transit	0.5%	01/01/2022
St. Cloud Area (2)	0.5%	01/01/2003
St. Louis County Transit	0.5%	04/01/2015
St. Paul	1.5%	04/01/2024
	0.5%	01/01/2000 to
		03/31/2024
St. Peter	0.5%	07/01/2022
Sauk Centre	0.5%	01/01/2020
Scanlon	0.5%	01/01/2020
Scott County Transit	0.5%	10/01/2015
Sherburne County Transit	0.5%	01/01/2019
Spicer	0.5%	10/01/2017
Staples	0.5%	04/01/2023
Stearns County Transit	0.25%	01/01/2018
Steele County Transit	0.5%	04/01/2015

City/County	Rate	Begin date
Todd County Transit	0.5%	01/01/2015
Two Harbors	1.0%	10/01/2019
Virginia	1.0%	01/01/2020
Wabasha County Transit	0.5%	04/01/2016
Wadena County Transit	0.5%	04/01/2014
Waite Park	0.5%	04/01/2023
Walker	1.5%	01/01/2018
Warren	0.5%	04/01/2023
Waseca County Transit	0.5%	04/01/2019
Washington County Transit	0.5%	10/01/2021
	0.25%	10/01/2017 to
		09/30/2021
Watonwan County Transit	0.5%	01/01/2025
West St. Paul	0.5%	01/01/2020
Willmar	0.5%	10/01/2019
Winona County Transit	0.5%	01/01/2017
Worthington	0.5%	01/01/2020
Wright County Transit	0.5%	10/01/2017

(1) Garrison, Kathio, West Mille Lacs

(2) Includes St. Cloud, Sartell, Sauk Rapids, St. Augusta, St. Joseph, and Waite Park \* For more information, see the Local Sales and Use Tax Guide