DEPARTMENT OF REVENUE

LOCAL SALES AND USE TAX
City of Little Falls

March 17, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 4246 (Wesenberg)

The city of Little Falls was authorized to impose a tax of 0.5% on gross receipts from the retail sale of food and nonalcoholic beverages sold by the operator of a restaurant or place of refreshment in the city in 1996. The proceeds of the tax were to be used for tourism purposes, including operating and maintaining the tourism and convention bureau. The tax would have expired 15 years after it was first imposed. In 2009 the law was amended to allow the tax to additionally be imposed on the sale of alcoholic beverages and extended the duration of the tax to 30 years from the date it was first imposed.

The bill authorizes the city of Little Falls to extend the expiration of its food and beverage tax until July 1, 2056.

The bill would have no impact on state taxes.

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

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