

H. F. No. 427

2.1 provisions of this section must not be interpreted to imply a narrower construction of the  
2.2 tax base under lodging tax provisions of Minnesota law prior to the enactment of this section.

2.3 Sec. 2. Minnesota Statutes 2016, section 469.190, subdivision 7, is amended to read:

2.4 Subd. 7. **Collection.** (a) The statutory or home rule charter city may agree with the  
2.5 commissioner of revenue that a tax imposed pursuant to this section shall be collected by  
2.6 the commissioner together with the tax imposed by chapter 297A, and subject to the same  
2.7 interest, penalties, and other rules and that its proceeds, less the cost of collection, shall be  
2.8 remitted to the city.

2.9 (b) If a tax under this section or under a special law is not collected by the commissioner  
2.10 of revenue, the local government imposing the tax, may by ordinance, limit the required  
2.11 filing and remittance of the tax by an accommodation intermediary, as defined in section  
2.12 297A.61, subdivision 47, to once in every calendar year. The local government must inform  
2.13 the accommodation intermediary of the date when the return or remittance is due and the  
2.14 dates must coincide with one of the monthly dates for filing and remitting state sales tax  
2.15 under chapter 297A. The local government must also provide accommodation intermediaries  
2.16 electronically with geographic and zip code information necessary to correctly collect the  
2.17 tax.

2.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.