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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1607

03/18/2013   Authored by Simonson
The bill was read for the first time and referred to the Committee on Taxes

1.1   A bill for an act

1.2   relating to taxation; economic development; providing clarifying authority for
1.3   political subdivisions imposing and collecting local lodging taxes; amending
1.4   Minnesota Statutes 2012, section 469.190, by adding a subdivision.

1.5   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6   Section 1. Minnesota Statutes 2012, section 469.190, is amended by adding a

1.7   subdivision to read:

1.8   Subd. 1a. **Tax base; locally collected taxes.** A tax imposed on the gross receipts

1.9   from lodging under this section or under a special law applies to the same base as taxes

1.10   collected by the commissioner of revenue under subdivision 7 and section 270C.171.

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

1.12   In enacting this section, the legislature confirms its original intent in enacting Minnesota

1.13   Statutes, section 469.190, its predecessor provisions, and any special laws authorizing

1.14   political subdivisions to impose lodging taxes, and that those taxes were and are intended

1.15   to apply to the entire consideration paid to obtain access to transient lodging, including

1.16   ancillary or related services, such as services provided by accommodation intermediaries

1.17   as defined in Minnesota Statutes, section 297A.61, and similar services. The provisions of

1.18   this section must not be interpreted to imply a narrower construction of the tax base under

1.19   lodging tax provisions of Minnesota law prior to the enactment of this section.