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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3361

02/17/2026 Authored by Acomb
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; local sales and use; authorizing the city of Wayzata to impose
1.3 a food and beverage tax.

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

1.5 Section 1. CITY OF WAYZATA FOOD AND BEVERAGE TAX.

1.6 Subdivision 1. Food and beverage tax authorized. Notwithstanding Minnesota Statutes,
1.7 section 477A.016, or any ordinance, city charter, or other provision of law, the city of
1.8 Wayzata may, by ordinance, impose a sales tax of up to one percent on the gross receipts
1.9 on all sales of food and beverages by a restaurant or place of refreshment, as defined by
1.10 resolution of the city, that are located within the city. For purposes of this section, "food
1.11 and beverages" includes retail on-sale of intoxicating liquor and fermented malt beverages.

1.12 Subd. 2. Use of proceeds from tax. (a) The proceeds of any tax imposed under
1.13 subdivision 1 shall be used by the city to pay all or a portion of the expenses of:

- 1.14 (1) operation, maintenance, and capital improvement expenses for city parks;
1.15 (2) operation and capital improvement expenses related to providing public safety; and
1.16 (3) costs related to downtown business attraction and retention.

1.17 (b) Authorized capital expenses include securing or paying debt service on bonds or
1.18 other obligations issued to finance the construction of capital improvements to city parks
1.19 or public safety facilities.

1.20 Subd. 3. Collection, administration, and enforcement. If the city desires, it may enter
1.21 into an agreement with the commissioner of revenue to administer, collect, and enforce the

2.1 tax authorized under subdivision 1. If the commissioner agrees to collect the tax, the
2.2 provisions of Minnesota Statutes, section 297A.99, related to collection, administration,
2.3 and enforcement apply.

2.4 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
2.5 city of Wayzata and its chief clerical officer comply with Minnesota Statutes, section
2.6 645.021, subdivisions 2 and 3.