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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **4018**

03/05/2026 Authored by Kresha
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; extending the expiration of the food and beverage tax imposed
1.3 by the city of Little Falls; amending Laws 1996, chapter 471, article 2, section 30,
1.4 subdivision 5, as amended.

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

1.6 Section 1. Laws 1996, chapter 471, article 2, section 30, subdivision 5, as amended by
1.7 Laws 2009, chapter 88, article 4, section 17, subdivision 5, is amended to read:

1.8 Subd. 5. **Expiration of taxing authority.** The tax imposed under subdivision 1 expires
1.9 ~~30 years after it first becomes effective~~ on July 1, 2056.

1.10 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
1.11 city of Little Falls and its chief clerical officer comply with Minnesota Statutes, section
1.12 645.021, subdivisions 2 and 3.