

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 3172

(SENATE AUTHORS: GREEN)

DATE	D-PG	OFFICIAL STATUS
03/30/2023	2805	Introduction and first reading Referred to Taxes See HF1938

- 1.1 A bill for an act
- 1.2 relating to local taxes; authorizing Lake of the Woods County to impose a special
- 1.3 lodging tax.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. **LAKE OF THE WOODS COUNTY LODGING TAX AUTHORIZED.**
- 1.6 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
- 1.7 law, ordinance, or city charter, and subject to the limitation in paragraph (b), the Board of
- 1.8 Commissioners of Lake of the Woods County may impose, by ordinance, a tax of up to
- 1.9 three percent on gross receipts in Lake of the Woods County subject to the lodging tax
- 1.10 provisions under Minnesota Statutes, section 469.190.
- 1.11 (b) The provisions of paragraph (a) do not apply to any statutory or home rule city or
- 1.12 town located in Lake of the Woods County that imposes a lodging tax under Minnesota
- 1.13 Statutes, section 469.190, or the city of Baudette. The total tax imposed under Minnesota
- 1.14 Statutes, section 469.190, and this section must not exceed three percent.
- 1.15 (c) To the extent not inconsistent with Minnesota Statutes, section 469.190, this section
- 1.16 is governed by Minnesota Statutes, section 469.190.
- 1.17 (d) Revenues derived from taxes imposed under this section must be used to fund a new
- 1.18 Lake of the Woods County Event and Visitors Bureau, as established by the Board of
- 1.19 Commissioners of Lake of the Woods County, for purposes of marketing Lake of the Woods
- 1.20 County. The Board of Commissioners must annually review the budget of the Event and
- 1.21 Visitors Bureau. The Event and Visitors Bureau may receive revenues raised from the taxes

2.1 imposed under this section only upon annual approval by the Board of Commissioners of
2.2 the Event and Visitors Bureau budget.

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