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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 319

02/04/2013 Authored by Davids
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 government; expanding authorization to tax camping
1.3 sites to include private campgrounds; amending Minnesota Statutes 2012, section
1.4 469.190, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2012, section 469.190, subdivision 1, is amended to read:

1.7 Subdivision 1. **Authorization.** Notwithstanding section 477A.016 or any other law,
1.8 a statutory or home rule charter city may by ordinance, and a town may by the affirmative
1.9 vote of the electors at the annual town meeting, or at a special town meeting, impose a
1.10 tax of up to three percent on the gross receipts from the furnishing for consideration of
1.11 lodging at a hotel, motel, rooming house, tourist court, or resort, other than the renting or
1.12 leasing of it for a continuous period of 30 days or more. A statutory or home rule charter
1.13 city may by ordinance impose the tax authorized under this subdivision on the camping
1.14 site receipts of a private or municipal campground.