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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 3708

02/24/2020 Authored by Sandell and Xiong, T., The bill was read for the first time and referred to the Property and Local Tax Division

1.1 A bill for an act
1.2 relating to taxation; authorizing the city of Woodbury to impose a local lodging
1.3 tax.

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

1.5 Section 1. CITY OF WOODBURY; LODGING TAX.

1.6 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
1.7 law, ordinance, or city charter, the city council for the city of Woodbury may impose by
1.8 ordinance a tax of up to three percent on the gross receipts subject to the lodging tax under
1.9 Minnesota Statutes, section 469.190. This tax is in addition to any tax imposed under
1.10 Minnesota Statutes, section 469.190, and the total tax imposed under that section and this
1.11 provision must not exceed six percent.

1.12 (b) Two-thirds of the revenue from the tax imposed under this section must be dedicated
1.13 and used for capital improvements to public recreational facilities and marketing and
1.14 promotion of the community, and the remaining one-third of the revenue must be used for
1.15 the same purposes as a tax imposed under Minnesota Statutes, section 469.190.

1.16 EFFECTIVE DATE. This section is effective the day after the governing body of the
1.17 city of Woodbury and its chief clerical officer comply with Minnesota Statutes, section
1.18 645.021, subdivisions 2 and 3.