

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-SECOND SESSION**

**S.F. No. 535**

(SENATE AUTHORS: JOHNSON STEWART, Rest and Latz)

DATE	D-PG	OFFICIAL STATUS
02/01/2021	218	Introduction and first reading Referred to Taxes
02/04/2021	259	Authors added Rest; Latz

- 1.1 A bill for an act
- 1.2 relating to taxation; local lodging taxes; removing the expiration date of the local
- 1.3 lodging tax imposed by the city of Plymouth; amending Laws 2019, First Special
- 1.4 Session chapter 6, article 6, section 25.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Laws 2019, First Special Session chapter 6, article 6, section 25, is amended
- 1.7 to read:
- 1.8 **Sec. 25. CITY OF PLYMOUTH; LOCAL LODGING TAX AUTHORIZED.**
- 1.9 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
- 1.10 law, ordinance, or city charter, the city council for the city of Plymouth may impose by
- 1.11 ordinance a tax of up to three percent on the gross receipts subject to the lodging tax under
- 1.12 Minnesota Statutes, section 469.190. This tax is in addition to any tax imposed under
- 1.13 Minnesota Statutes, section 469.190, and the total tax imposed under that section and this
- 1.14 provision must not exceed six percent.
- 1.15 (b) Two-thirds of the revenue from the tax imposed under this section must be dedicated
- 1.16 and used for capital improvements to public recreational facilities and marketing and
- 1.17 promotion of the community, and the remaining one-third of the revenue must be used for
- 1.18 the same purposes as a tax imposed under Minnesota Statutes, section 469.190.
- 1.19 ~~(c) The tax imposed under this authority terminates at the earlier of: (1) ten years after~~
- 1.20 ~~the tax is first imposed; or (2) December 31, 2030.~~
- 1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.